

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

FRANCHISE GROUP, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 24-12480 (LSS)

(Jointly Administered)

**Re Docket No. 702**

**SUPPLEMENTAL DECLARATION OF MICHAEL S. STAMER  
IN SUPPORT OF THE APPLICATION OF DEBTORS FREEDOM VCM  
INTERCO, INC. AND FREEDOM VCM, INC. FOR ENTRY OF AN ORDER  
AUTHORIZING THE EMPLOYMENT AND RETENTION OF AKIN GUMP  
STRAUSS HAUER & FELD LLP AS SPECIAL CO-COUNSEL ON BEHALF  
OF AND AT THE SOLE DIRECTION OF THE INDEPENDENT DIRECTOR,  
MICHAEL J. WARTELL, EFFECTIVE AS OF DECEMBER 9, 2024**

I, Michael S. Stamer, under penalty of perjury, declare as follows:

1. I am an attorney admitted to practice in the state courts of New York and New Jersey and the United States District Courts for the Eastern, Northern and Southern Districts of

---

<sup>1</sup> The Debtors in these Chapter 11 Cases, along with the last four digits of their U.S. federal tax identification numbers, to the extent applicable, are Franchise Group, Inc. (1876), Freedom VCM Holdings, LLC (1225), Freedom VCM Interco Holdings, Inc. (2436), Freedom Receivables II, LLC (4066), Freedom VCM Receivables, Inc. (0028), Freedom VCM Interco, Inc. (3661), Freedom VCM, Inc. (3091), Franchise Group New Holdco, LLC (0444), American Freight FFO, LLC (5743), Franchise Group Acquisition TM, LLC (3068), Franchise Group Intermediate Holdco, LLC (1587), Franchise Group Intermediate L, LLC (9486), Franchise Group Newco Intermediate AF, LLC (8288), American Freight Group, LLC (2066), American Freight Holdings, LLC (8271), American Freight, LLC (5940), American Freight Management Company, LLC (1215), Franchise Group Intermediate S, LLC (5408), Franchise Group Newco S, LLC (1814), American Freight Franchising, LLC (1353), Home & Appliance Outlet, LLC (n/a), American Freight Outlet Stores, LLC (9573), American Freight Franchisor, LLC (2123), Franchise Group Intermediate B, LLC (7836), Buddy's Newco, LLC (5404), Buddy's Franchising and Licensing LLC (9968), Franchise Group Intermediate V, LLC (5958), Franchise Group Newco V, LLC (9746), Franchise Group Intermediate BHF, LLC (8260), Franchise Group Newco BHF, LLC (4123), Valor Acquisition, LLC (3490), Vitamin Shoppe Industries LLC (3785), Vitamin Shoppe Global, LLC (1168), Vitamin Shoppe Mariner, LLC (6298), Vitamin Shoppe Procurement Services, LLC (8021), Vitamin Shoppe Franchising, LLC (8271), Vitamin Shoppe Florida, LLC (6590), Betancourt Sports Nutrition, LLC (0470), Franchise Group Intermediate PSP, LLC (5965), Franchise Group Newco PSP, LLC (2323), PSP Midco, LLC (6507), Pet Supplies "Plus", LLC (5852), PSP Group, LLC (5944), PSP Service Newco, LLC (6414), WNW Franchising, LLC (9398), WNW Stores, LLC (n/a), PSP Stores, LLC (9049), PSP Franchising, LLC (4978), PSP Subco, LLC (6489), PSP Distribution, LLC (5242), Franchise Group Intermediate SL, LLC (2695), Franchise Group Newco SL, LLC (7697), and Educate, Inc. (5722). The Debtors' headquarters is located at 2371 Liberty Way, Virginia Beach, Virginia 23456.

New York and the District of New Jersey, and I have been admitted *pro hac vice* to the United States Bankruptcy Court for the District of Delaware for the purposes of these Chapter 11 Cases. I am a member of the firm of Akin Gump Strauss Hauer & Feld LLP (“Akin”). Akin maintains offices at, among other places, One Bryant Park, New York, New York 10036. There are no disciplinary proceedings pending against me.

2. I am familiar with the matters set forth herein and make this supplemental declaration (the “Supplemental Declaration”) in support of the *Application of Debtors Freedom VCM Interco, Inc. and Freedom VCM, Inc. for Entry of an Order Authorizing the Employment and Retention of Akin Gump Strauss Hauer & Feld LLP as Special Co-Counsel on Behalf of and at the Sole Direction of the Independent Director, Michael J. Wartell, Effective as of December 9, 2024* [Docket No. 702] (the “Application”).<sup>2</sup>

3. Except as otherwise noted, all facts in this Supplemental Declaration are based on my personal knowledge of the matters set forth herein, information gathered from my review of relevant documents or information supplied to me by Akin.

4. On January 9, 2025, the Independent Director filed the Application, together with, among other things, the *Declaration of Michael S. Stamer in Support of the Application of Debtors Freedom VCM Interco, Inc. and Freedom VCM, Inc. for Entry of an Order Authorizing the Employment and Retention of Akin Gump Strauss Hauer & Feld LLP as Special Co-Counsel on Behalf of and at the Sole Direction of the Independent Director, Michael J. Wartell, Effective as of December 9, 2024* (the “Initial Declaration”), which is attached to the Application as Exhibit B and is incorporated herein by reference.

---

<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Application.

5. This Supplemental Declaration is being filed in accordance with my Initial Declaration, in which I stated that, to the extent that any new relevant facts, relationships or information is discovered or arises during the period of Akin's retention, Akin will use reasonable efforts to file promptly a supplemental declaration, as required by Bankruptcy Rule 2014(a).

6. On March 4, 2025, the Debtors filed an application seeking to retain Kirkland & Ellis LLP and Kirkland & Ellis International LLP ("Kirkland"), as substitute bankruptcy counsel to the Debtors [Docket No. 1053]. In connection therewith, Kirkland identified the names of potential parties in interest in these Chapter 11 Cases, which included some names not initially identified by the Debtors' previously proposed bankruptcy counsel.

7. In reviewing the names of these potential parties in interest, Akin identified the names of those additional potential parties in interest that were not included on **Schedule 1** to the Initial Declaration. The names of these additional parties in interest, as well as the names of certain other potential parties in interest previously searched or newly identified, are set forth on **Schedule 1** attached hereto (the "Additional Searched Parties").<sup>3</sup>

8. In preparing this Supplemental Declaration, Akin submitted the names of the Additional Searched Parties to its Conflicts Database and conducted a review of the Additional Searched Parties in accordance with the procedures described in the Initial Declaration.

9. Set forth on **Schedule 2**, attached hereto, is a listing of the Additional Searched Parties from **Schedule 1** that Akin either (a) currently represents (or represents a related party thereto) (the "Current Clients") in matters wholly unrelated to these Chapter 11 Cases or (b) has,

---

<sup>3</sup> Akin's inclusion of parties on **Schedule 1** (and the categorization thereof) is solely to illustrate Akin's conflict search process and is not an admission that any party has a valid claim against the Debtors or that any party has a claim or legal relationship to the Debtors of the nature described in any of the schedules.

in the past three calendar years, represented (or represented a related party thereto) in matters wholly unrelated to these Chapter 11 Cases (the “Former Clients”).<sup>4</sup>

10. Set forth on Schedule 3, attached hereto, is a listing of those Additional Searched Parties that currently serve or have, in the past three calendar years, served on informal and/or official creditors’ committees (or represent a related party thereto) represented by Akin in chapter 11 cases (other than these Chapter 11 Cases).

11. As set forth in paragraph 17 of the Initial Declaration, at the inception of each engagement for which a declaration is required pursuant to Bankruptcy Rule 2014, Akin reviews the information relating to the parties involved in a bankruptcy case to determine whether any such party, together with its known related entities, were clients of Akin and made payments to Akin for services rendered in the calendar year prior to the date of review that in the aggregate for each such party exceeds 1% of Akin’s total revenues (the “1% Clients”) for such prior calendar year.

12. With respect to the Additional Searched Parties, Akin previously represented the Official Committee of Unsecured Creditors appointed in the chapter 11 case of SVB Financial Group (the “SVB Creditors’ Committee” and, such chapter 11 cases, the “SVB Chapter 11 Cases”). The chapter 11 plan in the SVB Chapter 11 Cases went effective in November 2024. One or more members of the SVB Creditors’ Committee and/or their affiliates are parties in

---

<sup>4</sup> For purposes of the disclosures set forth herein, Akin has searched for connections with clients with whom time has been posted in the last three calendar years. “Current Clients” are those clients (or related parties thereof) in which the Conflicts Database shows that one or more timekeepers have posted time to such client matters in the last 12 months and are not listed in the Conflicts Database as “closed” matters. “Former Clients” are those clients in which the Conflict Database shows that Akin has previously represented such clients (or related parties thereof) within the last three calendar years and (i) no time has been posted to such client matters in the last 12 months or (ii) such client matters are otherwise listed as “closed” within the Conflicts Database. To the extent that a client (or related party thereof) is both a Current Client and a Former Client on separate matters, such client is only listed once on Schedule 2 as a Current Client. Notwithstanding the foregoing, whether an actual client relationship exists can only be determined by reference to the documents governing Akin’s representation rather than its listing in the Conflicts Database. As such, for purposes of the disclosures set forth herein, some of the disclosures set forth herein and on Schedule 2 may be overinclusive.

interest in these Chapter 11 Cases. Akin represented the SVB Creditors' Committee in matters unrelated to these Chapter 11 Cases. The total fees received from the SVB Creditors' Committee represented more than 1% of Akin's 2024 revenue.

13. Based on the conflicts searches conducted to date and described in the Initial Declaration and herein, to the best of my knowledge and insofar as I have been able to ascertain, Akin is a "disinterested person" within the meaning of Bankruptcy Code section 101(14), as required by Bankruptcy Code section 327(a), does not hold or represent an interest adverse to the Independent Director or the Debtors' estates and has no connection to the Debtors, their creditors or other parties in interest, except as disclosed in the Initial Declaration and herein.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: April 15, 2025

/s/ Michael S. Stamer  
Name: Michael S. Stamer

**Schedule 1**

**Schedule of Additional Searched Parties**

**Banks**

American Savings Bank  
Arvest Bank  
Axos Bank  
Bank of America, N.A.  
Centennial Bank  
CIBC Bank USA  
Citizens Bank, N.A.  
Equity Bank  
Fifth Third Bank  
First Bank of Clewiston  
First Commonwealth Bank  
First Financial Bank

Key Bank  
M&T Bank  
PNC Bank  
Prosperity Bank  
Regions Financial Corporation  
Simmons Bank  
Southern Bank  
TD Bank  
Truist Bank  
US Bank  
Wells Fargo Bank, N.A.

**Lenders & Agents**

AmFin Financial Corp.  
BMO Bank, N.A.  
Citizens Bank, N.A.  
D3V XI LLC  
IFRG Investors II, L.P.  
IFRG Investors III, L.P.

KAFRG Investors II, L.P.  
Kayne Solutions Fund, L.P.  
PIF Onshore XVII LP  
RSF XVIII LLC  
Whitefort Capital Management LP

**Payroll & Benefits Providers**

Ameritas Life Insurance Co  
Anthem Blue Cross and Blue Shield  
Concur  
CorVel  
Delta Dental  
Empyrean Benefit Solutions, Inc.  
ExpenseWire LLC  
GCG Financials, LLC  
Globalization Partners  
Johns Hopkins HealthCare Solutions  
Kaiser Hawaii  
OptumRx

Paycom  
Quest Diagnostics  
Reliance Standard Life Insurance Company  
Securian Life Insurance Company  
Stealth Partner Group LLC  
Teamster Local Union No. 43  
UKG Inc  
UMR Inc  
Virgin Plus-Personify  
WEX Health, Inc.  
Working Advantage

**Insurance Providers & Brokers**

Ace Property and Casualty Insurance Co.  
Alera Group, Inc.  
Allianz Global Risks US Insurance Co.  
Allied World Assurance Co. Ltd.

American Guarantee & Liability Insurance Co.  
American International Group, (AIG)  
Amwins Brokerage of the Midwest LLC  
At-Bay Specialty Insurance Co.

AXA Insurance Company  
 Axis Insurance Company  
 Berkshire Hathaway Specialty Insurance  
 Chubb Group of Insurance Companies  
 Cincinnati Insurance Companies  
 CNA  
 Continental Insurance Co.  
 The Endurance American Insurance Co.  
 Evanston Insurance Co.  
 Everest Reinsurance Co.  
 First Insurance Funding, a Division of Lake  
     Forest Bank & Trust Company, N.A.  
 GCG Risk Management Consultants LLC  
 Great American Assurance Company  
 Hartford Fire Insurance Company  
 Ironshore Specialty Insurance Co.  
 Lancashire Insurance Co, UK) Limited  
 Landmark American Insurance Co.  
 Lexington Insurance Co.

Liberty Insurance Underwriters Inc  
 Lloyd's of London Ltd.  
 Markel American Insurance Co.  
 Mitsui Sumotomo Insurance Co of America  
 National Union Fire Insurance Co. of  
     Pittsburgh  
 Navigators Insurance Co.  
 RT Specialty of Illinois, LLC  
 RT Specialty, LLC  
 Scottsdale Insurance Company  
 Scottsdale Surplus Lines Insurance  
 Starr Surplus Lines Insurance Co.  
 Steadfast Insurance Co.  
 Travelers Excess and Surplus Lines Co.  
 Westchester Fire Insurance Co.  
 Westchester Surplus Lines Insurance Co.  
 Wright National Flood Insurance Services  
 Zurich American Insurance Co. of IL

#### **Landlords & Lessors**

100 Brentwood Associates L.P.  
 1000 Boston Turnpike LLC  
 1050 Sunrise LLC  
 1170 Northern Boulevard LLC  
 1250 Niagara Falls Boulevard Tonawanda  
     LLC  
 12550 LLC  
 1313 Apalachee Parkway, LLC  
 1499 Rome Hilliard LLC  
 1515 Lititz Partners, LLC  
 1522 14th Street LLC  
 1584 Flatbush Avenue Partners, LLC  
 175 Memorial Ave., LLC  
 1800 Rosecrans Partners LLC  
 1803 Rockville Pike LLC  
 195 Harbison, LLC  
 2013 Massey Blvd LLC  
 211 Wallkill Realty LLC  
 2130 Pleasant Hill Rd  
 2229 2nd Street North-Millville, LLC  
 2397 S. Stemmons LLC  
 244 East 86th Street LLC  
 250 Three Springs, LP  
 27386 Carronade, LLC  
 280 Metro Limited Partnership  
 30 Worcester Road LLC  
 300 West 23rd Street Retail LLC  
 327 EH LLC  
 335 MMR Development, LLC

3644 Long Beach Road LLC  
 383 Army Trail LLC  
 3841 Kirkland Highway, LLC  
 385 Fifth Avenue LLC  
 385 S Colorado Blvd LLC  
 400 Success LLC  
 400-688 N. Alafaya Trail, LLC  
 401 Federal Investments, LLC  
 4015 Veterans, LLC  
 415 State Route 18 LLC  
 434 Southbridge LLC  
 4405 Milestrip HD Lessee LLC  
 470 French Road L.L.C.  
 4701 Cooper Street Arlington, LLC  
 4801 Hulen LLC  
 4968 Transit Road LLC  
 5055 Monroe Street, LLC  
 5501 LR LLC  
 5510-5520 Broadway LLC  
 5592 Santa Teresa Blvd., LLC  
 570 Associates III, LLC  
 570 DAB 29, LLC  
 5702 Johnston, LLC  
 5J's Vegas Rainbow LLC  
 601 Plaza, LLC  
 602 W 9th St, LLC  
 60617 Balboa Mesa, LLC  
 6310 West 95th LLC  
 66 Holyoke LLC

7708 W Bell Road LLC  
 78 Lawrence Street LLC  
 81-01 37th Avenue LLC  
 8246 Delaware, Inc.  
 8600 West Golf LLC  
 9-27 Natick LLC  
 94 LLC  
 95 Nyrpt, LLC  
 A & B Properties Hawaii, LLC, Series R  
 Aberdeen Marketplace, LLC  
 Aberfeldy Properties, Inc.  
 Abra Health, LLC  
 ACA-SC Limited Partnership  
 Access Commercial LLC  
 ACS Fort Smith Pavilion AR, LLC  
 Actagon Corporation  
 Advantage Construction Walton  
 AE Holdings III, LLC  
 AEI Accredited Investor Fund VI LLP  
 AEI National Income Property Fund VII LP  
 AEI National Income Property Fund VIII LP  
 AFI Greer LLC  
 AG Cameron Shops LLC  
 Airport Square NV, LLC  
 AJA Turnpike Properties  
 Ala Moana Anchor Acquisition, LLC  
 Alamo SPE JT LLC  
 Alamo SPE Muir LLC  
 Alamo SPE Poplin LLC  
 Alamo SPE RFM LLC  
 Alamo SPE Schulmann LLC  
 Alba Village Regency  
 Albany Management  
 Albert Hans, LLC  
 Aliso Medical Properties LLC  
 Alliance-March III LLC  
 Alpine Income Property OP, LP  
 Alturas Metro Towne Center LLC  
 AMA Generation Properties Rio LLC  
 American Plaza Group, LLC  
 Anchor Chattanooga, LLC  
 Angle Gully LLC  
 Apuat Management, LLC  
 ARC CPFAYNC001 LLC  
 ARC MCLVSNV001, LLC  
 ARC TSKCYMO001, LLC  
 Arcadia Hub Holdings I, LLC  
 Arden Plaza Associates, LLC  
 ARG LSSALMD001, LLC  
 Arlington Ridge Market Place, LLC  
 Arsenal Plaza Associates, LLC

Arvig LLC  
 Ashley Park Property Owner LLC  
 Aspen Rt 9 LLC  
 Aurora Corner LLC  
 Aveni-Chardon, Ltd.  
 AVR CPC Associates, LLC  
 Azzarello Family Partners LP  
 BH 3021-3203 South IH35 LLC  
 B33 Ashley Furniture Plaza II LLC  
 B33 Centennial Promenade III, LLC  
 B33 Metro Crossing II LLC  
 B33 Wrangleboro II LLC  
 B33 Yuma Palms III LLC  
 BADA CT LLC  
 Barbara Friedbauer  
 Barclay Square LLC  
 Bauer & O'Callaghan LLC  
 BC of St. Lucie West LLC  
 BC Retail LLC  
 BCDPF Radar Distribution Center LLC  
 BCP Investors, LLC  
 BDG Kendall 162 LLC  
 Belden Park JV LLC  
 Bell Tower 24, LLC  
 Bell Tower Associates  
 Berkshire Crossing Retail LLC  
 Best Buy Stores L.P.  
 Beta-Bremerton L.L.C.  
 Bierbrier South Shore Place Braintree LLC  
 Big Flats CEG I, LLC  
 Big Flats CEG III LLC  
 Big Flats Patricia Lane LLC  
 Big Flats TEA LLC  
 Big Flats TEI Equities LLC  
 Big Flats Westfield Commons LLC  
 Birdcage GRF2 LLC  
 BKXL Eastex Ltd.  
 Black Creek Diversified Property Operating  
 Partnership LP  
 Blass Properties, Inc.  
 Blue Ash OH Center LLC  
 Blue Green Capital, LLC  
 Blue Mountain IPG Associates LP  
 BMA Springhurst LLC  
 Boardman Plaza Associates LLC  
 Bobson Portfolio Holdings LLC  
 Boca Park Marketplace LV, LLC  
 Bond Street Fund 11, LLC  
 Bond Street Fund 8, LLC  
 Boswell Avenue I, LLC  
 Boulevard Centre LLC



Bowman MTP Center LLC	CCBF Associates, Greenville) LLC
Bradford Kleeman Properties, LLC	CCP&FSG, LP
Bradford Vernon IV LLC	CD II, Properties LLC
Bradley Boulevard Shopping Center	CDA Enterprises LLC
Brand Properties IV, LLC	CEA Beverly LLC
BRE DDR IVA Southmont PA LLC	Cedar Equities LLC
BRE Retail Residual Owner 1 LLC	Central Mall Port Arthur Realty Holding,
BREIT Canarsie Owner LLC	LLC
Brian J. McLaughlin	Centerpointe Plaza Associates LP
Brick Management LLC	Central Islip Holdings LLC
Brick Pioneer LLC	Central Park Avenue Associates, LLC
Brixmor Burlington Square LLC	Central Park Retail, LLC
Brixmor GA Arlington Heights LLC	Central Rock, LLC
Brixmor GA Lunenburg Crossing LLC	Centro Deptford LLC
Brixmor GA Wilkes-Barre LP	CFH Realty III/Sunset Valley LP
Brixmor Roosevelt Mall Owner, LLC	CFJ Investments LLC
Brixmor Sunshine Square LLC	CFT NorthPointe LLC
Brixmor/IA Bennets Mills Plaza LLC	Chadds Ford Investors LP
Brixmor/IA Clearwater Mall LLC	Chalet East Inc.
Brooksville Cortez, LLC	Chamisa Development Corp., Ltd.
Brooksville Square Plaza, LLC	Champaign Village 2 LLC
Bruce A. Goodman	Chang Sook Hwang
Brunswick Center Associates, LLC	Charles Bailey
Brust Development Company, LLC	Debra Bailey
Bryn Mawr Plaza Associates	Charles Kahn Jr.
BTMI Ltd.	Todd Vannett
Buffalo-Pittsford Square Assoc. LLC	The Frandson Family Trust
Builders, Inc.-Commercial Division	The LaKamp Family Trust
Bund Scenery USA, LLC	Charm Real Estate LLC
Burlington Development, LLC	Charter Medway II LLC
Burlington U Mall Owner LLC	Chase Decatur LLC
BVA Alamo SPE LLC	Cherry Hill Retail Partners LLC
BVA Rim GP LLC	Chicago Oakbrook Terrace LLC
BVIF Westside 6275 LLC	Chili MZL LLC
BWI Westwood LLC	Chrisline Properties LLC
BZA Northtowne Center SPE, LLC	City Centre of Avon Retail LLC
California Car Hikers Service	CL Creekside Plaza South CA LP
Camden Village LLC	Clark Commons LLC
Canton Aires Shopping Plaza, LLC	Clermont AMA Group LLC
Canyon Springs Marketplace North	Clocktower Plaza LLC
Corporation	Clovis-Herndon Center II LLC
Capital 12520 LLC	CLPF, KSA Grocery Portfolio Woodbury
Capital Enterprises, Inc.	LLC
Caplowe-Voloshin Realty, LLC	CMS Property Solutions LLC
Carnegie Management and Development	Coastal Equities Real Estate
Corporation	Cobal Garage Inc.
Carp Outparcel, LLC	Coconut Point Town Center LLC
Causeway Square, LLC	Colliers International Management
CBB Venture LLC	Collin Creek Associates, LLC
CBL & Associates Management Inc.	Colonel Sun LLC
CC&B Associates LLC	Colonial and Herndon LLC

Columbia- BBB Westchester	Destiny Building LLC
Columbia Crossing I LLC	DeVile Developments LLC
Commerce LP #9005	Diamond Center Realty LLC
Commerce LP #9602	Dicks Adventure LLC
Confluence Investments LLC	Dierbergs 5LP
Conyers LLC	Dillon Center LLC
Copperwood Village LP	Dixie Pointe Shopping Center LLC
Core Acquisitions LLC	Douglasville Promenade LLC
Core Park Center LLC	Dov & P Holding Corp.
Coremark St. Cloud, LLC	Downey Landing SPE, LLC
Coronado Center LLC	DRP Market Heights Property Owner LLC
Cortlandt Manor Equities LLC	DSM MB II LLC
Cosmonaut Holdings LLC	DT Prado LLC
County Line Crossing Association LLC	Duluth Retail 4 Guys, LLC
CP Pembroke Pines LLC	Eagle Matrix LLLP
CPEG Malta LLC	East Broadway Tucson Co. LLC
CPK Union LLC	East End Associates LLC
CPRK-II Limited Partnership	East Hampton NY Enterprises LLC
CPT Settlers Market LLC	East West Commons Investors, LLC
CPYR Shopping Center LLC	Easton Market SC, LLC
CR Mango, LLC	Eastwing LLC
CR Oakland Plaza LLC	Eatontown Plaza LLC
Cranberry Creek Plaza, LLC	Echo Solon, LLC
Creekstone/Juban, LLC	Eclipse Real Estate LLC
Crescent 1000 LLC	Edgewood Retail LLC
Crescent Partners, LLC	EGAP Crawfordsville I LLC
Crest Properties, LLC	Egate-95, LLC
CRI New Albany Square, LLC	EGP Gainesville II LLC
Cross Grand Plaza LLC	Eighteen Associates LLC
Crossroads-Holt Drive Associates, LLC	EJT II LLC
Crown 181 Broadway Holdings, LLC	Eldersburg Sustainable Redevelopment LLC
CS Paramount Hooper LLC	Emporium Shoppes LLC
CSHV 20/35 LLC	Epps Bridge Centre Property Co. LLC
CSIM Snellville Operator LLC	ERG Realty LLC
CTO23 Rockwall LLC	Euger Lin
CTO24 Carolina Pavilion	Eustis Covenant Group LLC
CTO24 Millenia LLC	EVJA & Associates, Columbia) LLC
Curry Cos.	EW Mansell LLC
CVSC Phase II Associates	Exchangeright Value-Add Portfolio 1 DST
Cypress Woods Associates LLC	Exter 1075 Cobb LLC
Dakota Crossing One LLC	Faar Properties LLC
Dakota Crossing Two LLC	Fairview Realty Investors, Ltd.
Davco Heights LLC	Fairway Equity Partners LLC
Davenport One, LLC and Davenport Two, LLC	Falcon Landing LLC
Dawnbury Inc.	FBBT/US Properties LLC
DDR Ohio Opportunity II LLC	FC Rancho LLC
Delray Place LLC	FDI Management
DEPG Stroud Associates II, LP	Feasterville Realty Associates LP
Derob Associates LLC	Federal Realty Investment Trust
Desert Delite Citrus, LLC	Federal Way Crossings Owner LLC
	Felix Center On Kirby Ltd.

Festival of Hyannis LLC  
 Festival Properties, Inc.  
 Fifth & Alton, Edens) LLC  
 Fifty144 Oak View Partners LLC  
 First Amendment & Restatement of the  
     Massimo Musa Revokable Trust  
 First National Property Management  
 Fishkill Plaza Partners LP  
 FLC + W LLC  
 Florida Investments 8 LLC  
 Florida Investments 9 LLC  
 FLW 101 LLC  
 FMK LLC  
 FOF II Alamance Property Owner LLC  
 Fogelman Investment Co.  
 Foothills Shopping Center LLC  
 Ford Road Ventures LLC  
 Fordham Retail Associates LLC  
 Fort Steuben Mall Holdings LLC  
 Fountain Property LLC  
 Fowler Investment Co. LLC  
 Funhouse Plaza LLC  
 FW II Riverside/Rivers Edge LLC  
 FWI 2 LLC  
 FWI 23 LLC  
 G & I IX Empire Williamsville Place LLC  
 G&I X CenterPoint LLC  
 G&T Investments LLC  
 Gaithersburg Commons LLC  
 Gaitway Plaza LLC  
 Gallup & Whalen Santa Maria  
 Garden City Leasehold Properties LLC  
 Gaslight Alley, LLC  
 Gates Inc.  
 GC Baybrook, LP  
 Geiger JB Property, LLC  
 Geneva Commons Shoppes LLC  
 George Harriss Properties, LLC  
 George N. Snelling  
 George Street LLC  
 Georgetown Square Properties  
 GFS Realty LLC  
 GG Garfield Commons 2012 LP  
 GGCAL Edgewater, LLC  
 GGPA State College 1998, LP  
 Gigliotti Holdings LP  
 Giuffre Property Management  
 GKT Shoppes at Legacy Park, LLC  
 Glassboro Properties LLC  
 Gleneagles Plaza, Plano TX, LLC  
 GLL Selection II Florida LP

GM Properties  
 Gold Star Properties  
 Golden Triangle Shopping Center  
 Goldsboro Retail Center, LLC  
 Gosula Realty Ltd.  
 Governor's Square Co. IB  
 GP Marketplace 1750 LLC  
 GP Wisconsin LLC  
 Graco Real Estate Development Inc.  
 Grand Avenue Associates LLC  
 Grand Canyon Center LP  
 Grand Rapids Retail LLC  
 Great Hills Retail Inc.  
 Greenridge Shops Inc.  
 Greenspot Largo LLC  
 Greenville Ave. Retail LP  
 Greenwood Plaza Corp.  
 Greenwood Vineyards LLC  
 GRH Holdings LLC  
 GRI Brookside Shops LLC  
 Grove City Plaza LP  
 GSR Realty LLC  
 Gurnee LM Properties LLC  
 Gustine BV Associates Ltd.  
 H.S.W. Associates Inc.  
 Haines City Mall LLC  
 Hamc College Center LLC  
 Hankins-Kenny Ventures LLC  
 Hanley LM Properties LLC  
 Harmon Meadow Suites LLC  
 Harmony Shopping Plaza LLC  
 Harry & Ruth Ornest Trust  
 Hart Miracle Marketplace  
 Hartel Properties LLC  
 Harvey-Given Co.  
 Hawkins Point Partners, LLC  
 Hazel Dell & 78th Associates LLC  
 Hclare LLC  
 Healy Family Trust  
 Helen Rubin  
 Herdor LLC  
 Heritage Seymour I LLC  
 Hickory Plaza Shopping Center Inc.  
 Highbridge Development BR LLC  
 Highland Commons-Boone LLC  
 Highlands 501, C), 25) Inc.  
 Hilo Power Partners LLC  
 HK Southpoint LLC  
 HM Hillcroft Westheimer Ltd.  
 Hogan Real Estate  
 Holmdel Commons LLC

Horizon Jajo LLC	JWT LLC
Huber Management Corp.	Kancov Investment LP
Hunter's Lake	Katy Freeway Properties LLC
J.M. Cox, Jr.	Kendall Village Associates Ltd.
Tracy Fleenor	Kercheval Owner LLC
John Speropulos	Kerrville Dodado Partners LLC
Hylan Ross LLC	Kim Investment Partners IV LLC
Iacono Family LP	Kimco Brownsville LP
IH 35 Loop 340 TIC	Kimco Webster Square LLC
III Hugs LLC	Kimzay of Florida Inc.
IL Galesburg Veterans, LLC	Kinaia Family LLC
Independence Town Center LLC	King City Improvements LLC
Indian Creek Commons LLC	Kings Highway Realty Corp.
Indvestia Darien LLC	Kingsville Retail Group LP
Indy-C-Kal Inc.	KIR Brandon 011 LLC
Innovation Center, LLC	KIR Smoketown Station LP
Inserra Supermarkets Inc.	KIR Torrance LP
InSite Naperville LLC	Kishan Enterprises LLC
InSite Parma, LLC	KK-BTC LLC
Ireit North Myrtle Beach Coastal North LLC	Kloss Organization LLC
ISO Venner Plaza Holdings, LLC	KNM Lee Properties LLC
Istar LLC	Koppe Management & Investment Co. Inc.
Ivt Renaissance Center Durham I LP	KP Macon LLC
Iyc Family LLC	Kraus Anderson
J&M Owners NY LLC	KRCX Del Monte Plaza 1314 LLC
J.M. Baker Properties LLC	KRCX Price REIT LLC
Jack W. Eichelberger Trust	KRG Avondale McDowell LLC
Jahco Stonebriar LLC	KRG Brandenton Centre Point LLC
Jamaica-88th Ave., LLC	KRG Cedar Hill Pleasant Run LLC
James D. Crawford Trustee	KRG Houston Sawyer Heights LLC
James H. Batmasian	KRG King's Grant LLC
JBL Humblewood Center LLC	KRG Pelham Manor LLC
JDR Woodlock Festival LLC	KRG Pipeline Pointe LP
Jefferson Shrewsbury LP	KRG Portfolio LLC
Jeffrey R. Anderson Real Estate Inc.	KRG Sunland LP
Jemal's Daily Vitamin LLC	KRT Property Holdings LLC
Jensen Beach Equities LLC	KSL Realty North Providence LLC
JFR Texas Properties LLC	L&D Partnership LLC
JH Berry & Gilbert Inc.	LP Corporation
Jim Burke Automotive Group	La Gioia Two LLC
JJ's Champaign Inv LLC	Laguna Gateway Phase 2 LP
JKE Property LLC	Lahaina Gateway Property Owner LP
Jlix Milford Crossing Master Tenant LLC	Lakeland Crossing LLC
JMP Marlboro Retail Unit 2 LLC	Landmark Properties
Joseph Plaza LLC	Lane Investments
Joseph Urbana Investments LLC	Lansing Square LLC
Joule Gilroy Crossing Owner LLC	Larkspur Real Estate Partnership I
JP Associates LLC	Larrimore Family Partnership LLC
Juan Celis	Layton Partners LLC
Jubilee Limited Partnership	LBI Georgia Properties LLC
Jubilee-Coolsprings LLC	LC Real Estate LLC

LCU Candler Station Holdings LLC	Mkpac LLC
Lee Harrison LP	MLM Chino Property LLC
Lemmon Avenue Retail LP	ML-MJW Port Chester Sc Owner LLC
Lennox Station Exchange LLC	MLO Great South Bay LLC
Leparulo Family Trust	MMG Plantation CP LLC
LGM Equities LLC	MMG Plantation Square LLC
Lincoln Grace Investments LLC	Monroe Triple Net LLC
Linear Retail #9 LLC	Mont Belvieu Properties LLC
Linear Retail Waltham #1 LLC	Montgomery Eastchase LLC
Lizben Enterprises LLC	Montgomery Trading LLC
LMR II, Palm Pointe LLC	Moore Properties Capital Blvd LLC
Local Sandy IL LLC	Mori Burlington LLC
Local Westgate LLC	Mosaic Reisterstown Road Owner LLC
London Development Ltd.	Mount Pleasant Investments LLC
Louis Treiger Trustee	Mountain Laurel Plaza Associates
Lower Nazareth Commons LP	MRV Dickson City LLC
LPN Properties LLC	Msg94, II LLC
Lsref6 Legacy LLC	Mundelein 83 LLC
Lustig Realty Corp.	Mundy Street Square LP
M & S Investment Group LLC	Musca Properties LLC
M&J Wilkow Properties LLC	N & P Realty Associates LLC
M&N Laurel Property LLC	N & R Pastor LLC
Macerich Lakewood LP	Nadg/SG Riverdale Village LP
MACK 8927 LLC	NAI Horizon
Mad River Development LLC	Namdar Realty Group
Magnolia Enterprises, LLC	Needham Chestnut Realty LLC
Malloy Properties Partnership No. 2	Nella NT, LLC
Margand Enterprises LLC	Net Leased Management LLC
Mark Leevan Glendale LLC	New Creek II LLC
Market Place at Darien LLC	New Creek LLC
Marta Management Inc.	New Plan Florida Holdings LLC
Maxim Chambers II LLC	New Plan of Arlington Heights LLC
Mayrich III LLC	New Plan Property Holding Co.
Maywood Mart Tei Equities	New Westgate Mall LLC
Mbabjb Holdings FLP	Newington Corner LLC
MBB Gateway Associates	Newport Property LLC
McCord Business Center	Niagara Falls 778 LLC
MD2 Algonquin LLC	Nicklaus of Florida Inc.
Meadowbrook Shopping Center Associates LLC	Nine & Mack Enterprises LLC
Mears Oak Investors LLC	NL Chobee Center, LLC
Mel Indiana LLC	NMC Melrose Park LLC
Meridian Place LLC	Noble Creek Partners LLC
Meshanticut Properties Inc.	Norcor-Cadwell Associates LLC
MFB Glenville LLC	North Attleboro Marketplace III LLC
Mid-Atlantic-Lynchburg LLC	North Point Village Two LLC
Middle Neck Road Associates LLC	North San Gabriel LLC
Midway Market Square Elyria LLC	North Sky LLC
MJF/Highland RE Holding Co. LLC	Northcliff I-480 LLC
MK Kapolei Common LLC	Northglenn Plaza LLC
MK Kona Commons LLC	Northridge Crossing LP
	Northtowne Associates

NPC 2015, LLC	Peoria Rental Properties LLC
NRF, Pennock LLC	Peters Development LLC
O.J.B. Investment Group LC	Pettinaro Management LLC
O.J.B./AJRE JV LC	PHD @ Western LLC
Oak Lawn Joint Venture I LLC	Phoenicia Development LLC
Oak Park Associates Inc.	Phoenixville Town Center LP
Ocala SC Co. Ltd.	Pinckdenny LLC
Oceanside Associates LLC	Pittsburgh Penn Place LLC
Odenton Shopping Center LP	PJS Holdings LLC
Oglethorpe Associates LLLP	PK I LA Verne Town Center LP
OGR Tanglewood LLC	PL Dulles LLC
Oil Capital Commercial Real Estate Services	Platzer Family Limited Partnership
Old Brandon First Colonial Associates LLC	Plaza 15 Realty LLC
Oldacre Mcdonald	Plaza at Northwood LLC
Old Orchard LLC	Plaza K Shopping Center LLC
Oleinik Property Holding Co. LLC	Plaza North Investors LLC
One Continental Avenue Corp.	Plaza on Manhattan Associates LLC
Only Epic Holdings	Plaza Realty of Puerto Rico Inc.
Opex Cre Management LLC	Plaza West Shopping Center LLC
Orchard Hill Park, LLC	Pleasant Valley Shopping Center Ltd.
Orchard Parktk Owner LLC	Pmat Orland LLC
Orda Corp.	Pocono Retail Associates, LLC
ORF IX Freedom Plaza LLC	Point-LCI LLC
Outer Drive 39 Development Co. LLC	Points East LLC
Oxford Crossing LLC	Portage Commons LLC
P&S Axelrod LLC	Portage Crossing, LLC
Pacific National Group LLC	Portland Fixture LP
Pacific/DSLA No. 2	Poughkeepsie Plaza LLC
Pacific/Youngman-Woodland Hills	Powell-Five Corners Associates LLC
Pad4 Pad6 VV LLC	Powell-Maple Valley LLC
Paint Creek South LLC	PP Gaston Mall LLC
Palm Beach Outlets I LLC	Pref Pasadena Collection LLC
Palm Coast Landing Owner LLC	Presidio Towne Crossing LP
Palm Springs Mile Associates Ltd.	Prime 86 Holdings LLC
Papou Varvavas Anastasia Realty Trust	Prologis LP
Paragon Realty Group	Providence Holdings LLC
Paramount Crossroads at Pasadena LLC	PSP Investments LLC
Park Boulevard Shopping Center Ltd.	PZ Southern LP
Parker Place Group LLC	Quaker Malls LLC
Pasadena Hastings Center	Quantum Equity One LLC
Pasan Trust	Queen Bee Properties LLC
PBC Seguin, LLC	R&R Real Properties Inc.
Pc San Ysidro Pb, LLC, Pc International Pb, LLC, and Pc Iagio Pb, LLC	R Orlando Altamonte LLC
Pccp/Ldc Pearl Kai LLC	R&S Building Ventures LLC
Pdq Israel Family Northtowne LLC	R.K. West Roxbury LLC
Peabody Center LLC	Rahi LLC
Peach Eldridge LLC	Rainier Triangle II LLC
Pearl Street Retail TIC	Rajdc NC Properties LLC
Peiling Jiang	Ralph Horowitz
	Ramsey Holdings LLC
	Rancho Dos Hermanos LLC

RAR2, Wicker Park Commons LLC  
 RB Seminole LLC  
 RCA Novak LLC  
 RD Branch Associates LP  
 RE Plus SP LLC  
 Redbarry LLC  
 Redlands Joint Venture LLC  
 Regency Centers Corp.  
 Rego Park II Borrower LLC  
 REI Asheville Rentas LLC  
 Reliance Elm Holdings LLC  
 Reynolda Manor, LLC  
 Riceland Owner LLC  
 Richard McIntosh  
 Riley Holdings, Ltd.  
 Ritchie Interchange LLC  
 River Oaks El Mercado LLC  
 River Oaks Properties  
 Riverchase CC LP  
 Riverdale Center North LLC  
 Riverdale Square LLC  
 Rivers Edge RBG LLC  
 RJ Two Notch LLC  
 Rjfp LLC  
 RJS Marine Inc.  
 RJSJ LLC  
 RK Black Rock II LLC  
 Rlgvs Partners LLC  
 Roanoke Venture II LLC  
 Roger E Herst  
 Romney Petroleum Inc.  
 Rookwood Exchange Operating LLC  
 Roosevelt Galleria LLC  
 Rosebud VS Boca One LLC  
 Rosedale Commons LP  
 Roseville Village LLC  
 Roslyn Farm Corp.  
 Rowen Burlington OpCo LLC  
 Rreef America Reit II Corp.  
 RRR Ohio LLC  
 S and V LLC  
 S&S Singh Partners  
 Sab Investments LLC  
 Saber Riverhead 58 LLC  
 Samiee, Maudie  
 Samiee, Parviz  
 Samson Development Co. LP  
 Samson Management LLC  
 Sang Rim Hwang  
 Santa Rita Grf2 LLC  
 Santikos Legacy LLC

Sauer Properties Inc.  
 Saugus Hillside Realty  
 SCC Nassau Park Pavilion NJ LLC  
 Schoolcraft Commons Unit 9 LLC  
 Schwinge Village Plaza LLC  
 Sdbucks LLC  
 Sea Island-Staples Ltd.  
 Sea Mist I LLC  
 Seafield Capital Partners II LLC  
 SED Development LLC  
 SEI Buckhead Square One LLC  
 Sembler Family Land Trust  
 Set Point Properties LLC  
 Setter Partners LLC  
 Seymore Rubin  
 SGH & Associates  
 Shelby Boulevard Fiftynine LLC  
 Shelbyville Road Plaza LLC  
 Sher Lane LLC  
 Sheridan Center LLC  
 Sherwin-Williams Company  
 Shillington Partners LLC  
 Shirazee LLC  
 Shoppes at Bedford 15 A LLC  
 Shoppes at Tower Place LLC  
 Shops at St. Johns LLC  
 Shore Creek, LLC  
 Shrewsbury Commons LP  
 Siblings Enterprises Ltd.  
 Siegen Lane Properties LLC  
 Siena II Holdings LP  
 Silverman Properties LP  
 SIPOC Associates Tic  
 SJN Holdings LLC  
 SJSS Powell LLC  
 SKJ Eldridge Square LLC  
 Sky Boynton Holdings LLC  
 Sky Cortland LLC  
 SL Yorkhouse Commons LLC  
 SLJ Realty LLC  
 SLN Bellgrade LLC  
 Smart Growth-Spartanburg LLC  
 Smith Land & Improvement Corp.  
 Somerset Shoppes Fla LLC  
 South Merrick Road Corp.  
 South Park Mall Realty LLC  
 South Plainfield Properties LP  
 South Shore Mall Realty LLC  
 Southpark Retail LLC  
 SP East LLP  
 Sparrow Ridge Properties LLC

Spartan Square LP	Tarantino Properties Inc
Spring Mall Square LLC	TC 3125 Lake Eastbrook LLC
Spring Ridge LP	TC 630 N Telegraph
Springdale Pointe LLC	Tcb-Elston LC
Springinvest LLC	Tcb-Stonebrook LLC
SPS Properties LP	TCP Realty Services LLC
SRK Lady Lake 21 SPE LLC	Telvita LLC
SRK Painesville Associates LLC	Temk Investments- Visalia 1 LLC
SS Tulsa Center LLC	Ten Thousand Olde U.S. 20 LLC
SSC Associates LP	The Atlantic Building LLC
SSK Investments, Inc.	The Commons at Willowbrook Inc.
SSS Eldridge Marketplace LLC	The Crossings at Hobart I LLC
SSS Eldridge Square Investors LLC	The Fountains at Farah LP
SSS Eldridge Town Center LLC	The Irex 4 LLC
Stafford Park Commercial II LLC	The Philipose Group of Connecticut LLC
Stag Avondale	The Pines Center LLC
Stag Industrial Holdings LLC	The Quarry Center LP
Stanley J. Kozicki	The Rosemyr Corp.
Starjack Investments LLC	The Shoppes at Eastlake LLC
Staten Island Richmond Avenue LLC	The Shoppes at North Brunswick LLC
Stephen and Anne NT LLC	The Shoppes at Raceway LLC
Stevenson Investors LLC	The Shoppes LP
StoneBridge Construction	The Shubert Organization Inc.
Stony Brook Realty LLC	The Taxman Corporation
Store Master Funding IV LLC	The Triple M Partnership 2 LLC
Store Property Marble LLC	The Vienna Shopping Center LP
Sugarland Plaza Inc.	The Whalen Corp.
Sugarloaf Mills LP	THF Clarksburg Development Two LLC
Sun Life Assurance Co. of Canada	Thrift-Cascade Investment LLC
Sunflowermetro LLC	Tia Holdings Ety LLC
Sunset Collection LLC	Tia Holdings Mill Run LLC
Sunset Plaza, LLC	Tiffin Ave 2023 LLC
Sunshine Lake Shore Associates LLC	Timber Springfield Properties LLC
SUP II Red Top Plaza LLC	Times Plaza Development LP
Surprise TC II Holdings LLC	Timlin Properties LLC
Surveying & Mapping LLC	TKG Management Inc
Suso 1 Summit Ridge LP	TKG Paxton Towne Center Development LP
Svap II Park North LLC	TL3 ISB LLC
SVF Riva Annapolis LLC	TMK II LP
Swamp Land Acquisitions LLC	TMO Lincolnwood AM LLC
Swanblossom Investment LP	Tolson Investments LLC
SWG-Reynoldsburg LLC	Toma Investments LLC
SY Waldorf Investments LC	Tower NT LLC
Synergy Center Ltd.	Traver Village LP
T Palmdale Mkt CA LLC	Treeco/Elwood LP
T Pittston Pa Crossings LLC	Tride Holdings LLC
T Voorhees AMC NJ LLC	Trimark FWC Owner LLC
T Voorhees Ber NJ LLC	Trindle Run LLC
T Voorhees Gpl NJ LLC	Trinity Properties LLC
Tabib Kashi Partnership	Triple Bar Kendig Square LLC
Tara Acworth Holdings LLC	



TRM Venture Real Estate LLC	Watchung UE LLC
Truse Plaza LLC	Watumall Properties Corp.
Truss Greenwood IN LLC	Wayne Towne Enterprises Ltd.
TSO Winchester Station LP	WBR 27810 Chagrin II LLC
TT Mt. Airy LLC	WBS Management and Acquisition Corp.
Turkey Creek Holdings LLC	WCS Properties Business Trust
Turnersville Landing LP	WDG Dallas LLC
Tuscany Town Center Management LLC	JSE Dallas LLC
Tuskatella LLC	Webster Bank
TVS & Associates, Charleston) LLC	Wegmans Food Markets Inc.
Two Nuts LP	Weingarten Northcross JV
Tyler Broadway/Centennial LP	Welling Realty LLC
Tyrone Enterprises LLC	Wells Property Number Five LLC
UE Gateway Center LLC	WestBay Plaza LLC
UE Tonnelle Commons LLC	Western Skies Management Inc.
Union Consumer Improvements LLC	Westgate Marketplace Developers LLC
Universal Park	Wetmore Plaza Shops LLC
Urban Edge Properties LP	Wheatland Family Trust
USPG Portfolio Five LLC	Wheaton Plaza Regional Shopping Center LLC
VA C 12266 Jefferson LLC	Whitestone REIT
VA FT 12266 Jefferson LLC	Widewaters Country Squire Co. LLC
VA T 12266 Jefferson LLC	WIG Properties LLC
VAA Improvements LLC	William J. Swanson
Valley Properties Inc.	Wilmann Cos.
Valley Stream Green Acres	Wilshire Yale Enterprises
Vann Drive Partners	Wilson Amcap II LLC
Vbnet Investments I LLC	Windsong Indianapolis LLC
VEI Manager LLC	Winston I & II LLC
Ventura Gateway LLC	Wiregrass HoldCo LLC
Ventura Petit LLC	Wishire Plaza LP
La Cienga Shopping Center Development LLC	WKA Fairfax LLC
Vereit Real Estate LP	WLM-CB LLC
Vero Beach Grand Oaks 2 LLC	Wood Fayette Center LLC
Vero Beach Investment Beach Group III	Woodcrest Capital LLC
Vestal Shops LLC	World Class Property Co. LLC
VF9 Matt2 LLC	WPG Wolf Ranch LLC
Victory Real Estate Investments LLC	WRB 27810 Chagrin III LLC
Victory Village LLC	WRI Trautmann LP
Village at the Mall Holdings LLC	WSG Arundel One LLC
Virginia Center Virginia Associates LLC	Wyndham Southlake Retail LLC
W/S Asset Management Inc.	Yosemite Park Shopping Center 05 A LLC
Walpert Properties Eterna LLC	ZEG Ventures LLC
Walt Whitman Road LLC	Zephyr LLC
Waop LLC	ZRP Fishers Crossing LLC
Warwick Devco LP	

**Debtor & Creditor Restructuring Professionals & Ordinary Course Professionals**

BDO Seidman LLP	Cole Schotz PC
Clarus Partners	Covington & Burling LLP

DLA Piper LLP, US)  
Dunn & Allsman LLC  
EXL Service, Ireland) Ltd.  
Frost Brown Todd LLP  
Hilco Real Estate LLC  
Honigman LLP  
Hunton Andrews Kurth LLP  
Jackson Lewis PC

Kirkland & Ellis LLP  
Littler Mendelson PC  
Reed Smith LLP  
RSM US LLP  
Sociedade Rebelo de Sousa & Advogados  
Associados, SP, RL  
Stout Risius Ross, LLC

**Taxing Authorities & Governmental and Regulatory Agencies**

Aberdeen City Finance Department, MD  
Aiken County Assessor's Office, SC  
AK Remote Seller Sales Tax Commission,  
AK  
Alabama Cities, AL  
Alabama Department of Revenue, AL  
Alabama Local, AL  
Alachua County Tax Collector, FL  
Alachua County Property Appraiser, FL  
Alamance County Tax Department, NC  
Alameda County Assessor's Office, CA  
Alaska Department of Revenue, AK  
Albany County, NY  
Albemarle County Assessor's Office, VA  
Alief Independent School District, TX  
Allen County Assessor's Office, IN  
Allen County Treasurer; St Joseph  
Township, IN  
Allen County Treasurer; Washington  
Township, IN  
Anderson County Assessor's Office, SC  
Annapolis Department of Finance, MD  
Anne Arundel County Animal Control, MD  
Anne Arundel County Department of  
Finance, MS  
Arizona Department of Revenue, AZ  
Arkansas Department of Finance &  
Administration, AR  
Arlington County Tax Collector, VA  
Arlington County Treasurer, VA  
Arvada City Finance Department, CO  
Ashland Assessor's Office, MA  
Ashland Board of Assessors, MA  
Athol Board of Assessors, MA  
Auburn Assessor's Office, MA  
Avalara, IL  
Baltimore City Department of Finance, MD  
Baltimore County Department of  
Assessments and Taxation, MD  
Baltimore County, MD, MD

Bangor Assessor's Office, ME  
Bay County Property Appraiser, FL  
Baybrook Municipal Utility District #1, TX  
Beauregard Parish Sheriff's Office Sales  
Tax Department, LA  
Beckley, City of, WV  
Bel Air Assessor's Office, MD  
Bell County Appraisal District, TX  
Benton County Assessor's Office, WA  
Bernalillo County Assessor's Office, NM  
Bexar County Appraisal District, TX  
Bexar County Tax Assessor, TX  
Bibb County Tax Assessor's Office, GA  
Billerica Town Assessors Office, MA  
Boone County Fiscal Court, KY  
Boone County Property Appraiser, KY  
Boone County Property Valuation  
Administrator, KY  
Borough of Edgewood, PA  
Borough of Fair Lawn, NJ  
Borough of Fairlawn Health Dept, NJ  
Borough of Glassboro, NJ  
Boston City Assessing Department, MA  
Braintree Assessor's Office, MA  
Brazoria County Appraisal District, TX  
Brevard County Property Appraiser, FL  
Brevard County Tax Collector, FL  
Brighton Finance Department, CO  
Brockton Board of Assessors, MA  
Broomfield Finance Department, CO  
Broward County Property Appraiser, FL  
Buncombe County Tax Department, NC  
Bureau of Fire Safety, Jackson Township,  
OH  
Burlington Assessor's Office, MA  
Burlington Finance Department, NC  
Burnet Central Appraisal District, TX  
CA Dept of Tax and Fee Administration,  
CA  
Cabarrus County Tax Administration, NC

Caddo Shreveport Sales & Use Tax Commission, LA	City of Canton, OH
Calcasieu Parish Assessor's Office, LA	City of Centennial, CO
Calcasieu Parish Sales and Use Tax Dept, LA	City of Centennial Finance Department, CO
California State Board of Equalization, CA	City of Chicago, IL
CalRecycle, Department of Resources Recycling and Recovery), CA	City of Chicago, Dept of Finance, IL
Cameron County Appraisal District, TX	City of Clarksburg, WV
Carbondale Finance Department, CO	City of Colorado Springs, CO
Carroll County Bureau of Assessment, MD	City of Columbus, OH
Carroll County Department of Assessment and Taxation, MD	City of Columbus Treasurer, OH
Carrollton-Farmers Independent School District, TX	City of Cranston, RI
Castle Pines City Clerk/Finance Department, CO	City of Cranston Tax Collector, RI
Castle Rock Finance Department, CO	City of Des Plaines, IL
Catawba County Tax Office, NC	City of Fairfax Tax Assessor's Office, VA
Central Finance Department, CO	City of Fairlawn Finance Dept, OH
Charles County Property Appraiser, MD	City of Florence, KY
Charleston County Assessor's Office, SC	City of Florence Property Appraiser, KY
Charlotte County Property Appraiser, FL	City of Fort Wayne, IN
Chatham County Tax Assessor's Office, GA	City of Grosse Pointe, MI
Chesapeake City Assessor's Office, VA	City of Haverhill, MA
Chesterfield County, VA	City of Hermitage, PA
Chesterfield County Assessor's Office, VA	City of Indianapolis, IN
Chesterfield Township Assessing Department, MI	City of Lawrence, MA
Chesterfield Treasurer's Office, VA	City of Leominster Tax Assessor's Office, MA
Citrus County Tax Collector, FL	City of Livonia, MI
City of Acworth Tax Assessor's Office, GA	City of Lorain, Alarm, CA
City of Alexandria Tax Assessor's Office, VA	City of Lyndhurst, OH
City of Ann Arbor, MI	City of Medford, MA
City of Ann Arbor Assessing Division, MI	City of Memphis Tax Assessor's Office, TN
City of Arlington, TX	City of Mobile, AL
City of Aspen Finance Department, CO	City of New Orleans, LA
City of Auburn, ME	City of New York, NY
City of Aurora's Finance Department, CO	City of Omaha, NE
City of Austin, TX	City of Pittsfield, MA
City of Baton Rouge, Parish of East Baton Rouge Dept of Finance-Revenue Division, LA	City of Portage, MI
City of Beckley, WV	City of Pueblo, CO
City of Boston, MA	City of Quincy, MA, MA
City of Boulder Finance Department, CO	City of Quincy-Wgts & Measures, MA
City of Brighton's Finance Department, CO	City of Rochester, NH
City of Brockton, MA	City of Salem Treasurer's Office, VA
City of Buffalo -Office of Licenses, NY	San Antonio, City of, TX)
City of Burlington, NC	City of Savannah Tax Assessor's Office, GA
	City of Seguin, TX
	City of South Bend, IN
	City of South Lyon Assessing Department, MI
	City of St. Clair Shores, MI
	City of Stow, OH
	City of Toledo, GA
	City of Vienna, WV
	City of Waltham, MA

City of Waltham Health Dept, MA	Cumberland County Tax Administration, NC
City of Waukegan, IL	Cumberland Trail Fire District, OH
City of Weirton, WV	Cuyahoga County Board of Health, OH
City of Westerville, OH	Cypress-Fairbanks Independent School District, TX
City of Westminster, MD	Dacono Finance Department, CO
City of Willowick, OH	Dallas Central Appraisal District, TX
City of Winchester Commissioner of the Revenue, VA	Dallas County Tax Office, TX
City of Wooster, OH	Davidson County Property Assessor, TN
City Treasurer Columbus, OH	DeKalb County Tax Assessor's Office, GA
Clark County Assessor's Office, NV	Delaware Division of Revenue, DE
Clay County Property Appraiser, FL	Delta Finance Department, CO
Clayton County Tax Assessor's Office, GA	Delaware Division of Revenue, DE
Clear Creek Independent School District, TX	Denton Central Appraisal District, TX
Clerk of Circuit Court, MD	Denton County Appraisal District, TX
Clerk of Circuit Court of Montgomery County, MD	Denver County Assessor's Office, CO
Clerk of Courts, CA	Denver Department of Finance, CO
Clerk of The City Court, MD	Department of Agriculture, NY
Cobb County Tax Assessor's Office, GA	Department of the Treasury, UT
Collier County Property Appraiser, FL	Department of the Treasury Internal Revenue Service
Collier County Tax Collector, FL	Douglas County Assessor's Office, NE
Collin County Appraisal District, TX	Dowdell Public Utility District, TX
Colonial Heights Assessor's Office, VA	Durango Finance Department, CO
Colorado Department of Revenue, CO	Durham County Tax Administration, NC
Colorado Springs Finance Department, CO	Duval County Property Appraiser, FL
Columbia County Tax Collector, FL	East Baton Rouge Parish Assessor's Office, LA
Commerce City Finance Department, CO	E-Collect, PA
Commonwealth of Kentucky Secretary of State, KY	El Paso Central Appraisal District, TX
Commonwealth of Massachusetts, MA	Enfield Assessor's Office, CT
Commonwealth of Pennsylvania, PA	Englewood Finance Department, CO
Comptroller of Maryland, SUT, MD	Erie County Bureau of Weights & Measures, NY
Connecticut Department of Revenue Services, CT	Erie County Comptrollers, NY
Contra Costa County Assessor's Office, CA	Erie County D O E S, OH
Cortez Finance Department, CO	Escambia County Property Appraiser, FL
County of Bucks, Weights & Measures, PA	Evans Finance Department, CO
County of Nassau, NY	Everett Assessor's Office, MA
County of Nassau, Consumer Affairs, NY	Fairfax County Tax Assessor's Office, VA
County of Northampton, PA	Fairfield Assessor's Office, CT
County of Onondaga, NY	Fairhaven Board of Assessors, MA
County of Sacramento, CA	Fairhaven Police Department, MA
County of Schenectady, NY	Farmington Tax Collector, CT
Coweta County Tax Assessor's Office, GA	Fayette County Property Appraiser, KY
Craig Finance Department, CO	Fishers Police Department, IN
Cranston Tax Assessor's Office, RI	Flagler County Property Appraiser, FL
Crested Butte Finance Department, CO	Florence County Tax Assessors Office, SC
CSC, IL, IL	Florida Department of Revenue, FL
Cumberland County, PA	Florida Dept of Financial Services, FL

Florida Dept. of Agriculture & Cons. Svc, FL	Hendricks County Assessor's Office, IN
Forsyth County Tax Administration, NC	Hendry County Tax Collector, FL
Forsyth County Tax Assessor's Office, GA	Henrico County Assessor's Office, VA
Fort Collins Finance Department, CO	Henry County Tax Assessor's Office, GA
Fort Wayne Violations Bureau, IN	Hermitage Police Department, PA
Framingham Assessor's Office, MA	Hernando County Property Appraiser, FL
Franklin Municipal Tax Collector, MA	Hernando County Tax Collector, FL
Fredericksburg City Assessor's Office, VA	Hidalgo County Appraisal District, TX
Frenchtown Township Assessor's Office, MI	Hillsborough County Property Appraiser, FL
Fresno County Assessor's Office, CA	Hillsborough County Tax Collector, FL
Frisco Finance Department, CO	Hinds County Tax Assessor, MS
Fulton County Tax Assessor's Office, GA	Holyoke Assessor's Office, MA
Gaston County Tax Office, NC	Horry County Assessor's Office, SC
Georgia Department of Revenue, GA	Houston County Tax Assessor's Office, GA
Glendale Finance Department, CO	Howard County Property Tax Assessment Office, MD
Glenwood Springs Finance Department, CO	Humble Independent School District, TX
Golden Finance Department, CO	Idaho State Tax Commission, ID
Goose Creek Consolidated Independent School District, TX	Illinois Department of Revenue, IL
Government of the District of Columbia, DC	Illinois Dept of Agriculture, IL
Grand Junction Finance Department, CO	Imperial County Assessor's Office, CA
Grapevine-Colleyville Independent School District, TX	Indian River Co Tax Collector, FL
Greeley Finance Department, CO	Indian River County Property Appraiser, FL
Greene County Assessor's Office, MO	Indiana Department of Revenue, IN
Greenfield Assessor's Office, WI	Internal Revenue Service
Greenville County Tax Office, SC	Iowa Department of Agriculture, IA
Greenwood Village Finance Department, CO	Iowa Department of Revenue, IA
Grosse Pointe City Assessor's Office, MI	Iredell Tax Collector Division, NC
Guadalupe County Tax Office, TX	Jackson Bureau of Fire Safety Fire District #3, NJ
Guilford County Tax Department, NC	Jackson County Assessor, Personal Property, IN
Gunnison Finance Department, CO	Jackson County Assessor's Office, OR
Gwinnett County Tax Assessor's Office, GA	James City County Commissioner of the Revenue, VA
Gypsum Finance Department, CO	Jefferson County Appraisal District, TX
Hab Inc. Business Tax Privilege	Jefferson Parish Assessor's Office, LA
Hall County Tax Assessor's Office, GA	Jefferson Parish Sheriff's Office Bureau of Revenue and Taxation Sales Tax Division, LA
Hall County Tax Assessor's Office, GA	Joe G Tedder Polk County Tax Collector, FL
Hamilton County Assessor's Office, IN	Johnson County Assessor's Office, IN
Hanover County Commissioner of the Revenue, VA	Kansas Department of Revenue, KS
Harford County Department of Budget & Finance, MD	Kenton County Animal Shelter, KY
Harris County Appraisal District, TX	Kenton County Fiscal Court, KY
Harrison County Assessor's Office, WV	Kenton County Sheriff's Office, KY
Haverhill Office of the Assessor, MA	Kentucky Department of Fish and Wildlife, KY
Hawaii Department of Taxation, HI	Kentucky Revenue Cabinet, KY
Hawaii State Tax Collector, HI	
Hays County Tax Assessor-Collector's Office, TX	

Kentucky State Treasurer, KY	Martin County Tax Collector, FL
Kern County Assessor's Office, CA	Maryland State Department of Assessments and Taxation, MD
Kerr County Appraisal District, TX	Massachusetts Department of Revenue, MA
Kerr County Tax Office, TX	McAllen Assessor's Office, TX
King County Assessor's Office, WA	McLennan County Appraisal District, TX
Kitsap County Assessor's Office, WA	Mecklenburg County Assessor's Office, NC
Knox County Property Assessor, TN	Medford Board of Assessors, MA
La Junta Finance Department, CO	Medway Municipal Tax Collector, MA
Lafayette Finance Department, CO	Melissa T. de la Garza, Kleburg County Tax Assessor, TX
Lafayette Parish Assessor's Office, LA	Meridian Township Assessing Department, MI
Lafayette Parish School System Sales Tax Division, LA	Mesquite Tax Assessor's Office, TX
Lake County Assessor's Office, IN	Miami-Dade County Property Appraiser, FL
Lakewood Finance Department, CO	Michelle Matus, Tax Assessor, TX
Lancaster County Assessor's Office, NE	Michigan Department of Treasury, Taxes, MI
Lane County Assessor's Office, OR	Middletown Township, PA
Laredo City Assessor's Office, TX	Midland Central Appraisal District, TX
Larkspur Finance Department, CO	Milford Assessor's Office, CT
Laurel Assessor's Office, NJ	Milford Board of Assessors, MA
Lawrence Assessor's Office, MA	Millburn Board of Health, NJ
Lee County Property Appraiser, FL	Minnesota Department of Revenue, MN
Leominster Assessor's Office, MA	Mississippi Department of Revenue, MS
Leon County Property Appraiser, FL	Mississippi Tax Commission, MS
Lexington County Assessor's Office, SC	Missouri Department of Revenue, MO
Littleton Finance Department, CO	Mobile County Revenue Commission, AL
Livingston Parish Public School System, LA	Monroe County, NY
Livonia Assessing Division, MI	Monroe Tax Office, NC
Lone Tree Finance Department, CO	Montana Department of Revenue, MT
Longmont Finance Department, CO	Monterey County Assessor's Office, CA
Los Angeles County Assessor's Office, CA	Montgomery County Appraisal District, TX
Loudoun County Assessor's Office, VA	Montgomery County Assessor's Office, GA
Louisiana Department of Revenue Sales Tax Return, LA	Montgomery County Treasurer, KY
Louisville Finance Department, CO	Montrose Finance Department, CO
Loveland Finance Department, CO	Mount Pleasant Assessor's Office, WI
Lunenburg Board of Assessors, MA	Mountain Village Finance Department, CO
Lynchburg City Assessor's Office, VA	Mt Crested Butte Finance Department, CO
Madison Assessor's Office, WI	Municipal Utility District #186, TX
Madison County Assessor's Office, TN	Muscogee County Tax Assessor's Office, GA
Maine Revenue Services, ME	Narragansett Tax Assessor's Office., RI
Manatee County Property Appraiser, FL	Nassau County Police Department, NY
Manheim Township, PA	Nassau County Treasurer, NY
Manheim Township Police Department, PA	Natick Board of Assessors, MA
Manheim Township Police Dept., PA	Nebraska Department of Agriculture, NE
Maricopa County Assessor's Office, AZ	Nebraska Department of Revenue, NE
Marin County Assessor's Office, CA	Nevada Department of Taxation, NV
Marion County Assessor's Office, IN	New Hampshire Department of Agriculture, NH
Marion County Tax Collector, FL	
Marion County Treasurer, IN	
Marlborough Assessor's Office, MA	
Martin County Property Appraiser, FL	

New Hampshire Department of Revenue, Administration Unit, NH	Osceola County Tax Collector, FL
New Hanover County Tax Department, NC	Oxford Board of Assessors, MA
New Jersey, State of, Department of the Treasury	Palm Beach County Property Appraiser, FL
New Jersey Division of Taxation, NJ	Parker Finance Department, CO
New Mexico Taxation and Revenue Dept., NM	Pasadena Independent School District, TX
New York Department of Agriculture, NY	Pasco County Property Appraiser, FL
New York Department of Taxation & Finance, NY	Pasco County Tax Collector, FL
Newington Revenue Collector, CT	Pasquotank County Tax Collector, NC
Newport News Assessor's Office, VA	Peabody Assessor's Office, MA
Newport News Department of Finance, VA	Pennsylvania Department of Agriculture, PA
Newton Assessor's Office, MA	Pennsylvania Department of Revenue, PA
NJ DEP of Fish & Wildlife, NJ	Pennsylvania Dept of Agriculture, PA
NJ Division of Consumer Affairs Office of Weights & Measures, NJ	Pennsylvania Dept of Revenue, PA
NJ Weights & Measures Fund, NJ	Philadelphia Tax Center, PA
Norfolk City Assessor's Office, VA	Pickens County Assessor's Office, SC
North Carolina Department of Revenue, NC	Pierce County Assessor's Office, WA
North Carolina Dept of Agriculture & Consumer Services, NC	Pima County Assessor's Office, AZ
North Dakota State Tax Department, ND	Pinellas County Property Appraiser, FL
North Dakota Tax Commissioner, ND	Pinellas County Tax Collector, FL
North Haven Tax Collector, CT	Pitt County Tax Assessor's Office, NC
North Providence Assessor's Office, RI	Pittsfield Board of Assessors, MA
North Providence Tax Assessor's Office, RI	Placer County Assessor's Office, CA
North Reading Board of Assessors, MA	Platte County Assessor's Office, MO
Northglenn Finance Department, CO	Polk County Property Appraiser, FL
Norwalk Assessor's Office, CT	Porter County Treasurer, IN
Nueces County Appraisal District, TX	Prince George's County Office of Finance, MD
NY Dept of Agriculture, NY	Prince William County Tax Assessor's Office, VA
NYC Dept of Health & Mental Hygiene, NY	Pueblo Finance Department, CO
NYS Sales Tax Processing, NY	Puerto Rico Department of Treasury, PR
Oakland County Equalization Division, MI	Pulaski County Tax Assessor's Office, AR
Oconee County Tax Assessor's Office, GA	Quincy Assessor's Office, MA
Office of Secretary of State of Delaware, DE	Raleigh County Assessor, WV
Office of the Maine State Treasurer, ME	Raynham Tax Collector, MA
Ohio Business Gateway, OH	Rensselaer County Weights & Measures, NY
Ohio Department of Taxation, OH	Rhode Island Department of Revenue, RI
Okaloosa County Property Appraiser, FL	RI Division of Taxation, RI
Okeechobee County Tax Collector, FL	RI Mattress Recycling Council, VA
Oklahoma County Assessor's Office, OK	Richland County Assessor's Office, SC
Oklahoma Tax Commission, OK	Richmond County Tax Assessor's Office, GA
Onondaga County Dept of Health, NY	Ridgway Finance Department, CO
Onslow County Tax Office, NC	Rifle Finance Department, CO
Orange County Assessor's Office, CA	Riverside County Assessor's Office, CA
Orange County Tax Collector, FL	Roanoke City Assessor's Office, VA
Oregon Department of Revenue, OR	Rockdale County Tax Assessor's Office, GA
Osceola County Property Appraiser, FL	Rockland County, Commissioner of Finance, NY

Rockwall Central Appraisal District, TX	St. Tammany Parish Assessor's Office, LA
Rutherford County Assessor's Office, TN	Stamford Assessor's Office, CT
Sacramento County Assessor's Office, CA	Stanislaus County Assessor's Office, CA
Saint Lucie County Property Appraiser, FL	State of Alabama Unclaimed Property
Sales/Use Tax Processing, IA	Division
Salisbury Assessor's Office, MA	State of Alaska Unclaimed Property
San Bernardino County Assessor's Office,	Division
CA	State of Arizona Unclaimed Property
San Diego County Assessor's Office, CA	Division
San Francisco Assessor-Recorder's Office,	State of Arkansas Unclaimed Property
CA	Division
San Mateo County Assessor's Office, CA	State of California Unclaimed Property
Santa Barbara County Assessor's Office, CA	Division
Santa Clara County Assessor's Office, CA	State of Colorado Unclaimed Property
Santa Fe County Assessor's Office, NM	Division
Sarasota County Property Appraiser, FL	State of Connecticut Unclaimed Property
Saugus Assessor's Office, MA	Division
SC Coordinating Council for Economic	State of Delaware Unclaimed Property
Development, c/o South Carolina	Division
Department of Commerce, SC	State of Florida Unclaimed Property Bureau
SC Department of Revenue, SC	State of Georgia Unclaimed Property
SD Department of Revenue, SD	Division
Sebastian County Tax Assessor's Office, AR	State of Hawaii Unclaimed Property
Securities and Exchange Commission	Division
Seminole County Property Appraiser, FL	State of Idaho Unclaimed Property Program
Seminole County Tax Collector, FL	State of Illinois Unclaimed Property
Shasta County Assessor's Office, CA	Division
Shelby County Assessor's Office, TN	State Of Indiana Unclaimed Property
Sheridan Finance Department, CO	Division
Shrewsbury Assessor's Office, MA	State of Iowa Unclaimed Property Division
Silverthorne Finance Department, CO	State of Kansas Unclaimed Property
Skagit County Assessor's Office, WA	Division
Smith County Appraisal District, TX	State of Kentucky Unclaimed Property
Snohomish County Assessor's Office, WA	Division
Snowmass Village Finance Department, CO	State of Louisiana Unclaimed Property
Solano County Assessor's Office, CA	Division
South Carolina Department of Revenue, SC	State of Maine Unclaimed Property Division
South Dakota Department of Revenue, SD	State of Maryland Unclaimed Property Unit
South Portland Assessor's Office, ME	State of Massachusetts Unclaimed Property
South Windsor Assessor's Office, CT	Division
Spartanburg County Assessor's Office, SC	State of Michigan
Spokane County Assessor's Office, WA	State of Michigan Unclaimed Property
Springfield Township Fire Dept, OH	Division
St Lucie County Tax Collector, FL	State of Minnesota Unclaimed Property
St. Charles County Assessor's Office, MO	Program
St. Clair Shores Assessing Department, MI	State of Mississippi Unclaimed Property
St. Johns County Property Appraiser, FL	Division
St. Joseph County Assessor's Office, IN	State of Missouri Unclaimed Property
St. Joseph County Treasurer; Clay	Section
Township, IN	State of Montana Unclaimed Property
St. Louis County Assessor's Office, MO	Division



State of Nebraska Unclaimed Property Division	State of Wisconsin Unclaimed Property Unit
State of Nevada, Sales/Use	State of Wyoming Unclaimed Property Division
State of Nevada Unclaimed Property Division	Steamboat Springs Finance Department, CO
State of New Hampshire	Sterling Finance Department, CO
State of New Hampshire Unclaimed Property Division	Suffolk County Dept Consumer, NY
State of New Jersey Division of Taxation, Pioneer Credit Recovery	Suffolk County Police Dept, NY
State of New Jersey Unclaimed Property Division	Summit County Public Health, OH
State of New Mexico Unclaimed Property Division	Sumter County Assessor's Office, SC
State of New York First District Court of Nassau County	Tangipahoa Parish School SystemSales Tax Division, LA
State of New York Unclaimed Property Division	Tarrant Appraisal District, TX
State Of North Carolina Unclaimed Property Program	Tax Collector, Parish of St. Tammany, LA
State of North Dakota Unclaimed Property Division	Tax Collector, Brookfield, CT
State of Ohio Unclaimed Property Division	Telluride Finance Department, CO
State of Oklahoma Unclaimed Property Division	Tennessee Department of Revenue, TN
State of Oregon Unclaimed Property Division	Texas Comptroller, TX
State of Pennsylvania Unclaimed Property Division	Texas Department of Agriculture, TX
State of Rhode Island	Texas Department of Revenue, TX
State of Rhode Island Unclaimed Property Division	Texas Dept of Agriculture, TX
State of South Carolina Unclaimed Property Program	Thornton Finance Department, CO
State of South Dakota Unclaimed Property Division	Thurston County Assessor's Office, WA
State of Tennessee Unclaimed Property Division	Timnath Finance Department, CO
State of Texas Unclaimed Property Division	Tippecanoe County Assessor's Office, IN
State of Utah Unclaimed Property Division	Town of Ashland, MA
State of Vermont Unclaimed Property Division	Town of Avon Finance Department, CO
State of Virginia Unclaimed Property Division	Town of Babylon, NY
State of Washington Unclaimed Property Section	Town of Bedford, VA
State of West Virginia State Tax Department, Tax Account Administration Div	Town of Billerica, MA
State of West Virginia Unclaimed Property Division	Town of Boone, NC
	Town of Breckenridge Finance Department, CO
	Town of Chili, NY
	Town of Fairhaven, MA
	Town of Huntington, NY
	Town of Narragansett, RI
	Town of North Providence, RI
	Town of Oxford, MA
	Town of Smithtown, NY
	Town of Stoneham, MA
	Town of Vienna, Virginia, VA
	Town of West Springfield, MA
	Township of Berkeley, NJ
	Township of Collier, PA
	Township of Cumru, PA
	Township of Pittston, PA
	Travis Central Appraisal District, TX
	Tulare County Assessor's Office, CA
	Tulsa County Assessor's Office, OK
	Tuscaloosa County Revenue Commission, AL

Union County Tax Office, NC  
 United Independent School District, TX  
 United States Treasury, GA  
 US Virgin Islands Unclaimed Property  
 Division  
 Utah State Tax Commission, UT  
 Utah Department of Revenue, UT  
 Vail Finance Department, CO  
 Vanderburgh County Assessor's Office, IN  
 Ventura County Assessor's Office, CA  
 Vermont Department of Taxes, VT  
 Victoria County Tax Office, TX  
 Village of Arlington Heights, IL  
 Village of Deerfield, IL  
 Village of Elmwood Park, IL  
 Village of Gurnee, IL  
 Village of Libertyville, IL  
 Village of Lincolnwood, IL  
 Village of Merrionette Park, IL  
 Village of Morton Grove, IL  
 Village of Mount Pleasant, WI  
 Village of Mt. Pleasant, WI  
 Village of Mundelein, IL  
 Village of the Branch, NY  
 Virginia Beach Assessor's Office, VA  
 Virginia Department of Taxation, VA  
 Virginia Department of Revenue, VA  
 Volusia County Property Appraiser, FL  
 Volusia County Revenue Division, FL  
 Wake County Tax Administration  
 Department, NC  
 Wallington Board of Health, NJ  
 Waltham Board of Assessors, MA  
 Warren Assessors Office, MI  
 Warren County Property Valuation  
 Administrator, KY  
 Warren County Tax Assessor's Office, KY  
 Warwick Tax Assessor's Office, RI  
 Washington County Assessor's Office, TN

Washington DC Office of Tax and Revenue,  
 DC  
 Washington State Department of Revenue,  
 WA  
 Washoe County Assessor's Office, NV  
 Watauga County Tax Administration, NC  
 Water Control and Improvement District  
 #145, TX  
 Wauwatosa Assessor's Office, WI  
 Wayne County Tax Department, NC  
 Webb County Appraisal District, TX  
 West Goshen Township, PA  
 West Park Municipal Utility District, TX  
 West Springfield Board of Assessors, MA  
 West Virginia Department of Agriculture,  
 WV  
 West Virginia Department of Revenue, WV  
 Westminster MD 21157-5155, MD  
 Westminster City Assessor's Office, MD  
 Westminster Finance Department, CO  
 Westmoreland County Treasurer, PA  
 Westshore Regional Police Department, PA  
 Whatcom County Assessor's Office, WA  
 Wheat Ridge Finance Department, CO  
 Whitehall Township, PA  
 WI Department of Revenue, WI  
 Wicomico County Property Tax Office, MD  
 Williamson Central Appraisal District, TX  
 Williamson County Appraisal District, TX  
 Windsor Finance Department, CO  
 Winter Park Finance Department, CO  
 Wisconsin Department of Revenue, WI  
 Woburn Assessor's Office, MA  
 Wood County Sheriff, Treasurer Office, WV  
 Woodland Park Finance Department, CO  
 Wyoming Department of Revenue, WY  
 York County Assessor's Office, SC  
 Ypsilanti Township Assessing Department,  
 MI  
 Yuma County Assessor's Office, AZ

## **2002 List Parties**

Acar Leasing Ltd. d/b/a GM Financial  
 Leasing  
 Ahuja Development LLC  
 Alisan Trust  
 Allen ISD  
 Austria Legal LLC  
 Ballard Spahr LLP  
 Barclay Damon LLP

Bayard PA  
 Benenson Capital Partners LLC  
 Benesch Friedlander Coplan & Aronoff LLP  
 Bernstein Litowitz Berger & Grossmann  
 LLP  
 Blakeley LC  
 Block & Leviton LLP  
 Blue Yonder Inc.

Bowie Central Appraisal District  
 Brazoria County Municipal Utility District  
 #34  
 Brazos, County of, TX  
 Brian T. FitzGerald  
 Bridge33 Capital LLC  
 Brookfield Properties Retail Inc.  
 Buchalter, A Professional Corporation  
 Burr & Forman LLP  
 Certilman Balin Adler & Hyman, LLP  
 City of Allen, TX  
 City of Carrollton, TX  
 City of El Paso  
 City of Frisco  
 City of McAllen  
 City of Montgomery  
 City of Sulphur Springs  
 City of Waco  
 City of Wylie  
 Clark Hill PLC  
 Cohen Pollock Merlin Turner PC  
 Comenity Capital Bank  
 Commons at Southpark LLC  
 Connolly Gallagher LLP  
 Cook, Vetter, Doerhoff & Landwehr PC  
 County of Imperial, Treasurer-Tax  
 Collector, CA  
 Cowles & Thompson PC  
 Cozen O'Connor  
 Cross & Simon LLC  
 Dell Financial Services LLC  
 Dentons Sirote PC  
 Diajeff Trust  
 DLC Management Corp.  
 Duane Morris LLP  
 Ellis County, TX)  
 Esan LLC  
 Faegre Drinker Biddle & Reath LLP  
 GM Financial Leasing  
 Grayson County, TX  
 Greenberg Traurig LLP  
 Gregg County, TX  
 Harris County Attorney's Office, TX  
 Harris County Department of Education, TX  
 Harris County Flood Control District, TX  
 Harris County Hospital District  
 Harris County Port of Houston Authority,  
 TX  
 Heritage Seymour II LLC  
 Hopkins County, TX  
 Integra Cre Inc.

Irving Independent School District  
 Kaplin Stewart Meloff Reiter & Stein, P.C.  
 Kaufman County, TX  
 Kelley Drye & Warren LLP  
 Kempner Properties LLC  
 Manatee County Tax Collector, FL  
 Kerrick Bachert PSC  
 Kessler Topac Meltzer & Check LLP  
 Klehr Harrison Harvey Branzburg LLP  
 Kurtzman Steady LLC  
 La Vega Independent School District  
 Law Office of Susan E. Kaufman  
 Lewisville Independent School District  
 Lichtefeld Properties LLC  
 Linebarger Goggan Blair & Sampson, LLP  
 Lowenstein Sandler LLP  
 McCarter & English LLP  
 McCreary, Veselka, Bragg & Allen PC  
 McKenna Storer  
 Meyers, Rodbell & Rosenbaum PA  
 Mirick, O'Connell, DeMallie & Lougee  
 LLP  
 MJK Real Estate Holding Co. LLC  
 Monzack Mersky and Browder PA  
 Morgan, Lewis & Bockius LLP  
 Morris James LLP  
 Munsch Hardt Kopf & Harr PC  
 Hillsborough County Tax Collector, FL  
 National Realty & Development Corp.  
 Navarro County, TX  
 Northwest Independent School District  
 Offit Kurman PA  
 Oklahoma County Treasurer, OK  
 Oracle America Inc  
 Parker, County of, Appraisal District, TX  
 Pashman Stein Walder Hayden PC  
 Perdue, Brandon, Fielder, Collins & Mott  
 LLP  
 Polsinelli PC  
 Potter County Tax Office, TX  
 Prosper Independent School District  
 Quarles & Brady LLP  
 Randall County Tax Office, TX  
 Raymond Leasing Corp.  
 S&D Law  
 Saul Ewing LLP  
 Segal McCambridge Singer & Mahoney  
 Sessions, Fishman & Nathan LLC  
 Shipman & Goodwin LLP  
 ShopCore Properties  
 Singer & Levick PC

Sirlin Lesser & Benson PC  
 Smith County, TX  
 Squire Patton Boggs, US LLP  
 Stark & Stark, P.C.  
 Stowsan LP  
 Streusand, Landon, Ozburn & Lemmon LLP  
 Sullivan Hazeltine Allinson LLC  
 Sulphur Springs Independent School District  
 Sun Brothers LLC  
 Swanson, Martin & Bell LLP  
 SWK Attorneys at Law  
 Tarrant County, TX  
 Tayman Lane Chaverri LLP  
 Tenenbaum & Saas PC  
 Texas Attorney General's Office  
 Texas Comptroller of Public Accounts  
 The ChildSmiles Group LLC

The Ehrlich Law Firm  
 The Magnozzi Law Firm PC  
 Thompson Hine LLP  
 Thompson O'Brien Kappler & Nasuti PC  
 Tolson & Wayment PLLC  
 Tom Green, County of, Appraisal District,  
 TX  
 Town of Prosper, TX  
 Tydings & Rosenberg LLP  
 U.S. Government of the, Department of  
 Justice, Attorney for the District of  
 Delaware  
 Waco Independent School District  
 Weltman, Weinberg & Reis Co.  
 Wheeler Reit LP  
 Williamson County, TX  
 Wise County, TX

### **Utility Providers**

1000 Boston Turnpike LLC  
 4100 Tomlynn Street TIC LLC  
 8X8 Inc.  
 ABCWUA -Albuquerque Bernalillo  
 AEP-Appalachian Power  
 AEP-Columbus Southern Power  
 AEP-Indiana Michigan Power  
 AEP-Ohio Power  
 Aes Indiana  
 Aes Ohio  
 Alabama Power Co.  
 Alabama Power-Birmingham  
 Albany Utilities, NY  
 Alliant Energy/Ipl  
 Altoona City Water Authority, PA  
 Ameren Illinois Co.  
 Ameren Missouri  
 American Electric Power/24002  
 American Electric Power/24418  
 American Water & Energy  
 Amerigas Inc.  
 Amerigas, 5686  
 Amigo Energy  
 Anne Arundel County Water & Wastewater  
 Service, MD  
 APG&E  
 Appalachian Power Co.  
 Arizona Public Service Co.  
 Aqua Indiana, Inc.  
 Aqua New Jersey/70279  
 Aqua Ohio Inc

Aqua Pennsylvania/70279  
 Arizona Public Service Co  
 Arkansas Oklahoma Gas Corp.  
 Arlington Utilities, VA  
 Artesian Water Co. Inc.  
 AT&T, Orange  
 AT&T U-Verse  
 Atmos Energy Corp.  
 Atmos Energy/630872/740353  
 Auburn Water District, MA  
 Augusta Utilities Department, GA  
 Austell Natural Gas System, GA  
 Avista Utilities Inc.  
 AW Billing Service LLC  
 Bangor Gas Co. LLC  
 Bangor Water District, ME  
 Batesville Water Utilities, IN  
 Baybrook Municipal Utility District #1, TX  
 BCWSD  
 Beckley Sanitary Board, WV  
 Bellevue City Treasurer, WV  
 Bellevue Water Department, WV  
 Benton Public Utility District, WA  
 The Berkshire Gas Co.  
 BGE  
 Black Hills Energy Inc.  
 Bonita Springs Utilities Inc  
 Borough of Butler, NJ-Electric Dept.  
 Borough of Ephrata, PA  
 Borough of Fair Lawn, NJ-Water Dept.  
 Borough of Glassboro, NJ

Bowling Green Municipal Utilities, KY	City of Alliance Water Utility, OH
BP Energy Retail Co. LLC	City of Amarillo, TX
Braintree Electric Light Department, MA	City of Annapolis, MD
Brick Township Municipal Utilities, NJ	City of Apopka, FL
BrightRidge	City of Ardmore, OK
Brodhead Creek Regional Authority, PA	City of Atlanta, GA-Dept of Watershed Management
Brownsville Public Utilities Board, TX	City of Auburn Hills Lockbox, MI
Bryan Texas Utilities, TX	City of Austin, TX
Buffalo Water District, NC	City of Avon Utilities, OH
Builders Inc, Commercial Division	City of Bakersfield, CA
Burk Collins & Co. Inc	City of Bangor, ME
Burlington Municipal Waterworks, IA	City of Bardstown, KY
Burlington Township Water & Sewer Utility, NJ	City of Battle Creek
California Water Service Co.	City of Baytown, TX
California Water Service-Bakersfield	City of Beeville, TX
California Water Service-Salinas	City of Bellmead, TX
California Water Service-San Mateo	City of Berwyn, IL
California Water Service-Visalia	City of Bloomington, IL
Camden County Municipal Utilities Authority, NJ	City of Bloomington – 801214, IL
Canadian Valley Electric Cooperative Inc.	City of Boca Raton, FL
Canton City Utilities, OH	City of Boynton Beach, FL
Cape Fear Public Utility Authority, NC	City of Brea, CA
Cascade Natural Gas Corp.	City of Bridgeport, WV
Caseyville Township Water and Sewage System, IL	City of Brighton, MI
Clarksville Dept Of Electricity, TN	City of Brockton, MA
Cedar Hill, Utility Services	City of Broken Arrow, OK
Centerpoint Energy Inc.	City of Brooksville, FL
Central Georgia EMC, ELEC	City of Bryant, AR
Central Hookset Water Pre	City of Buda, TX
Central Hudson Gas & Electric Co	City of Buford, GA
Central Maine Power, CMP	City of Burlington, WA
Centurylink Communications LLC	City of Burnsville, MN
Charles County Government, MD	City of Calumet City, IL
Charleston Water System, SC	City of Casselberry, FL
Charlotte County Utilities Department, FL	City of Cerritos, CA
Charter Communications Inc.	City of Chardon, OH
Chattanooga Gas Co.	City of Charlotte, NC
Chattanooga Gas Company/5408	City of Charlottesville, VA
Chesapeake Utilities Corp.	City of Chattanooga TN
Chester Water Authority, PA	City of Chicago, Dept. of Water, IL
Chillicothe Utilities Department, OH	City of Clearwater, FL
Cirro Energy Service Inc.	City of Clermont, FL
Citizens Energy Group	City of Cleveland Division of Water, OH
Citizens Energy Group/7056	City of Clewiston, FL
Citrus Heights Water District, CA	City of Cocoa Utilities, FL
City Finance Director	City of Coeur D Alene, ID
City of Aiken, SC	City of Columbia, SC
City of Allen Utility Department, SC	City of Columbia Solid Waste Utility, MO
	City of Columbia, MO
	City of Columbia, SC, Water

City of Concord, NC	City of Huber Heights, OH
City of Coon Rapids, MN	City of Huntington Beach, CA
City of Corona, CA	City of Independence, MO
City of Corpus Christi TX	City of Inverness Utility, IL
City of Countryside, IL	City of Irving, TX /152288/840898
City of Cuyahoga Falls, OH	City of Jacksonville, NC
City of Dade City Utility Billing Dept., FL	City of Joplin, MO
City of Dallas TX	City of Kennewick, WA
City of Dania Beach, FL	City of Kingsport, TN
City of Danville, VA	City of Kingsville, TX
City of Davenport, IA	City of Lafayette, IN
City of Decatur, IL	City of Lake Charles Water Division, LA
City of Defiance, OH	City of Lake City Utility, MN
City of Deland Utilities, FL	City of Lakewood, CA
City of Delaware, OH	City of Lawton, OK
City of Delray Beach, FL	City of Leominster, MA
City of Denton, TX	City of Lima, Utilities, OH
City of Dover Utility, DE	City of Livonia, MI
City of Downey, CA	City of Livonia Water & Sewer Division, MI
City of Dublin, OH	City of Long Beach, CA
City of Duluth Comfort Systems, MN	City of Lorain, OH, Water
City of East Point, GA	City of Lubbock Utilities, TX
City of Elizabeth City, NC	City of Lynn Haven, FL
City of Elyria, Elyria Public Utilities, OH	City of Lynnwood, WA
City of Eustis, FL	City of Marble Falls, TX
City of Everett Utilities, WA	City of Marlborough, MA
City of Fall River, MA	City of McHenry, IL
City of Florence, KY	City of Midland, TX
City of Florence, SC	City of Milwaukee, WI
City of Fort Lauderdale, FL	City of Modesto, CA
City of Fort Smith, AR	City of Monroe, MI
City of Fort Worth Water Dept, TX	City of Monroe, NC
City of Franklin, TN	City of Morganton, NC
City of Fredericksburg, VA	City of Morrow, GA
City of Galesburg, IL	City of Mt. Vernon, IL
City of Gastonia, NC	City of Nampa, ID
City of Geneva, IL	City of Naperville, IL
City of Georgetown, TX	City of Niles, OH
City of Glendale, CA	City of Norman-Utilities, OK
City of Glendale, CA, Water & Power	City of North Miami Beach, FL
City of Goldsboro, NC	City of North Miami, FL
City of Goodlettsville, TN	City of North Myrtle Beach, SC
City of Haines City Utilities, FL	City of North Tonawanda, NY
City of Henderson, KY	City of Northport, AL
City of Hermitage, PA	City of Novi, MI
City of Hialeah, FL-Dept of Water & Sewer	City of Ocala Utilities, FL
City of Hickory, NC	City of Ocala, FL
City of High Point, NC	City of Oceanside, CA
City of Hillsboro, OR	City of Ocoee, FL
City of Homestead, FL	City of O'Fallon, MO
City of Houston, TX, Water/Wastewater	City of Oklahoma City, OK

City of Ontario Water & Sewer Dept, CA	City of Siloam Springs, AR
City of Orange, CA	City of Slidell, LA
City of Osage Beach, MO	City of Spokane, WA
City of Palm Coast, FL	City of St Joseph Utility, MI
City of Palmetto, FL	City of St Peters, MO
City of Peabody, MA	City of St. Augustine, FL
City of Pearland Water Department, TX	City of St. Clair Shores, MI
City of Pensacola, FL	City of St. Cloud, MN
City of Philadelphia, Water Revenue, PA	City of St. Petersburg, FL
City of Phoenix, AZ, 29100	City of Steubenville, OH
City of Pinellas Park Utility, FL	City of Sumter, SC
City of Piqua Utilities, OH	City of Tacoma Public Utilities, WA
City of Plant City, FL	City of Tallahassee, FL
City of Plantation, FL	City of Tampa Utilities, FL
City of Pompano Beach, FL	City of Taylor, MI, Water Dept
City of Port Arthur, TX	City of Terre Haute/Water & Sewage, IN
City of Port St Lucie, FL	City of Thousand Oaks, CA
City of Portage, IN	City of Titusville Utilities, FL
City of Puyallup – Utilities, WA	City of Toledo-Dept of Public Utilities, OH
City of Raleigh, NC	City of Topeka, KS
City of Rancho Cucamonga, CA	City of Torrance Utilities, CA
City of Redding, CA/496081	City of Troy, MI
City of Redlands, CA/6903	City of Tucson Utility Lockbox, AZ
City of Redmond, WA	City of Tucson, AZ
City of Redwood City/841201, CA	City of Tulsa Utilities, OK
City of Renton, WA	City of Venice, FL
City of Richmond, VA	City of Victorville, CA, Water
City of Riviera Beach, FL	City of Vienna, WV
City of Rochester Hills Water & Sewer, MI	City of Visalia, CA, Utility Billing
City of Rock Hill – Utilities, SC	City of Waco Water Office, TX
City of Rock Hill, SC	City of Wadsworth, OH
City of Rockville, MD	City of Walker, MI
City of Rocky Mount, NC	City of Warner Robins, GA
City of Rome, GA	City of Warren, MI
City of Roseville, CA	City of Warrensburg Water & Sewage, MO
City of Roseville, MI	City of Weirton, WV
City of Royal Oak, MI	City of West Melbourne, FL
City of Salem, VA	City of Westerville, OH
City of Salisbury, NC	City of Westminster, CO
City of Sanford, FL	City of White Plains, NY
City of Santa Monica, CA	City of Wichita Falls, TX
City of Savannah, GA	City of Wilmington, DE
City of Seattle/Seattle City Light, WA	City of Winston-Salem, NC
City of Seattle/Seattle Public Utilities, WA	City of Zephyrhills Utility, FL
City of Sedalia, MO	City Treasurer Madison, WI
City of Seguin, TX	City Treasurer, Rochester, NY
City of Seymour, Seymour Municipal Sanitation Utility Office, IN	San Diego, City, CA), Treasurer
City of Shawnee, KS	City Utilities, Fort Wayne, IN
City of Sherman, TX	City Utilities of Springfield, MO
City of Shreveport, LA	City Utilities -West Plains, MO
	City Water Light & Power, Springfield, IL

Clackamas River Water	Destin Water Users, Inc.
Clackamas Water Environment	Direct Energy/643249/660749
Clark, County of, WA, Public Utilities	Direct Energy/70220
Clark, Township of, NJ	Dixie Electric Cooperative Inc.
Clarksville Department of Electricity, TN	Dominion Energy Inc.
Clarksville Gas & Water Department, TN	Dominion Energy North Carolina
Clay County Utility Authority, FL	Dominion Energy South Carolina
Clay Electric Cooperative Inc./308	Dominion Energy VA&NC Power
Clayton County Water Authority	Dominion Energy/27031
Cleco Power LLC	Dominion VA/NC Power/26543/26666
Coachella Valley Water District	Dothan Utilities, AL
Cobb Electric Membership Corp.	Douglasville-Douglas County, GA
Colorado Springs Utilities	Doylestown Township Municipal Authority,
Columbia Gas of Kentucky	PA
Columbia Gas of Maryland	DSSS
Columbia Gas of Ohio	DTE Energy Co.
Columbia Gas of Pennsylvania	DTE Energy/630795/740786
Columbia Gas of Virginia	Dublin San Ramon Services District, CA
Columbus, City Treasurer	Duke Energy Corp.
Columbus Water Works	Duke Energy Carolinas
Com ED	Duke Energy Florida
Comcast Cable	Duke Energy Indiana
COMED	Duke Energy Kentucky
Con Edison	Duke Energy Ohio
Connecticut Natural Gas Corp, CNG	Duke Energy Progress
Connexus Energy	Duke Energy, 813 E Semoran
Conservice LLC - 1530	Duke Energy/1094
Consolidated Electric Cooperative, Inc.	Duke Energy/1326/1327
Constellation Newenergy Gas Div	Dupage, County of, IL, Public Works
Constellation Newenergy/4640	Duquesne Light Co.
Consumers Energy Co.	Duquesne Light Company
Conway Corp.	Easley Combined Utilities, SC
Corporate Services Consultants LLC	Eastern Propane & Oil
Coserv	Eastlake Edison
County Of Henrico, VA	ECUA, FL
Cox Communications Inc.	Edge Utilities Ltd.
CPS Energy	El Paso Electric
Cranberry Township, PA	El Paso Water Utilities Inc.
Crawfordsville Electric Light & Power	Electric City Utilities
Crawfordsville Utilities	Elizabethtown Gas/6031
Clark Regional Wastewater District, WA	Elizabethtown Utilities
Connecticut Water Service Inc.	Elk River Public Utility District, TN
CWP/Arlington LLC	Elyria Cobblestone
Daviess County Water District, KY	Enbridge Gas Ohio
Dekalb County Finance, GA	Enbridge Gas Ohio/26785
Delmarva Power	Entelegant Solutions Inc.
Delmarva Power DE/MD/VA/17000/13609	Entergy Arkansas
Delta Charter Township, MI	Entergy Gulf States LA, LLC/8103
Denver Water, CO	Entergy Gulf States Louisiana
South Carolina, State of, Department of	Entergy Louisiana Inc.
Public Utilities	Entergy Mississippi Inc.



Entergy Texas Inc.  
 Electric Power Board  
 Erie County Sewer & Water, NY  
 Erie County Water Authority, NY  
 Erie Water Works  
 Eugene Water & Electric Board, OR  
 Evansville Water & Sewer Utility, IN  
 Evergy Inc.  
 Evergy KS MO Metro MO West  
 219330/219703  
 Evergy Metro  
 Eversource  
 Eversource CT Electric  
 Eversource Energy 660753/56007  
 Eversource Energy/56002  
 Eversource Energy/56003  
 Eversource Energy/56004  
 Eversource Energy/56005  
 Eversource NH  
 Eversource Nstar  
 Eversource/55215  
 Fairport, Village of, Municipal Commission,  
 NY  
 Fayetteville Public Works Commission, NC  
 FB SVF Riva Annapolis  
 First Utilities District of Knox County, TN  
 Fishers Sewer Utility, IN  
 Flint EMC  
 Flint Township, MI  
 Florence Water & Water & Sewage  
 Department, NJ  
 Florida Public Utilities/825925  
 Fort Collins Utilities, CO  
 Fort Hill Natural Gas Authority, FL  
 Fort Pierce Utilities Authority, FL  
 Fort Wayne City Utilities, IN  
 Four Rivers Sanitation  
 Florida Power & Light Co.  
 FPL Northwest FL  
 Frankfort Plant Board  
 Frederick County Division of Utilities, MD  
 Freepoint Energy Solutions LLC  
 Fremont Water Office  
 Frenchtown Water  
 Frontier Utilities  
 Fusion Cloud Services LLC  
 Georgia Natural Gas Co.  
 Gainesville Regional Utilities  
 Gainesville Regional Utility  
 Gas South/530552  
 Greater Cincinnati Water Works

Georgia Natural Gas Services  
 Georgia Natural Gas/71245  
 Georgia Power  
 Geostar Communications  
 Gexa Energy  
 Giant Food Stores LLC  
 Golden State Water Co.  
 Grand Rapids City Treasurer, MI  
 Grand Strand Water & Sewage  
 Granite Telecommunications LLC  
 Greater Johnstown Water Authority  
 Green Mountain Power Corp.  
 Greenville Utilities Commission, NC  
 Greenville Water System  
 Greenwood Sanitation Dept/Indianapolis  
 Greer Commission of Public Works  
 Greystone Power Corp.  
 Greystone Power Corporation, ELEC)  
 GS Centennial LLC  
 Guardian Water & Power/011346  
 Hampton Roads Sanitation District  
 Hampton Roads Utility Billing  
 Hancock-Wood Electric Cooperative Inc.  
 Hanover County Public Utilities  
 Hardin County Water District #2  
 Harford County, MD/62070  
 Harris County WCID #110  
 Hawaiian Electric/29570  
 Hawaiian Electric/30260  
 Hawaiian Electric/310040  
 Helena Utility Board, AL  
 Helix Water District, CA  
 Hernando County Utilities, FL  
 Highland Water & Sewage & Water  
 Authority, PA  
 Hixson Utility District, TN  
 Holmdel Township Sewer Department, NJ  
 Holyoke Gas & Electric Department, MA  
 Homeland Park Water & Water & Sewage,  
 SC  
 Hope Gas Inc  
 Horn Lake Water Association Inc.  
 HRSD/HRUBS  
 Hudson Energy Services, LLC  
 Huntsville Utilities, AL  
 Idaho Power Co.  
 Illinois American Water Co.  
 Immokalee Water & Sewer, FL  
 Imperial Irrigation District, CA  
 Indian River, County of, FL, Utilities  
 Indiana American Water Co. Inc.

Indiana Michigan Power Co.	Liberty Utilities Missouri
Intermountain Gas Co.	Liberty Utilities New York/75463
Intermountain Gas Co.	Liberty Utilities/219094
Iowa American Water Co.	Lincoln Electric System, NE
Jackson Electric Membership Corp, GA	Littleton Electric Light & Water Department,
Jackson Energy Authority, TN	MA
Jackson Township Municipal Utilities	Los Angeles Dept Of Water & Power,
Authority, NJ	CA/30808
JEA, Jacksonville Electric	Louisville Gas & Electric
Jefferson City Utilities, MO	Louisville Water Co., KY
Jefferson County, AL	Louisville Water Co. RPPS
Jefferson County AL, Sewer Service Fund	Loves Park Water Department, IL
Jefferson Parish, LA	Lower Bucks County, PA
Jersey Central Power & Light Co.	Macon Water Authority, GA
Joe Amato Ventures, LP	Madison Gas & Electric Co.
Jordan Tax Service Inc.	Madison Gas and Electric, WI
Jordan Tax Service/Township of Collier	Madison Suburban Utility District
Just Energy Group Inc.	Madison Water & Sewage
JXN Water Inc.	Mallory Valley Utility District
Kansas Gas Service Co. Inc.	Manchester Township Sewer
Kansas, City of, KC Water Services, MO	Manchester Water Works
Kelly Township Municipal Authority, PA	Mansfield Power And Gas
Kentucky American Water Co. Inc.	Marietta Power
Kerrville Public Utility Board, TX	Martin County Utilities
Kissimmee Utility Authority, FL	Maryland American Water Co.
Kootenai Electric Cooperative Inc.	Municipal Authority of Westmoreland
KU, Kentucky Utilities Co.	County
KUB-Knoxville Utilities Board	McAllen Public Utilities
Lafayette Utilities Systems, LA	McAllen Public Utility
Lake County Department of Public Works,	McCarty Co.
IL	Memphis Light, Gas & Water Division
Lake County Dept. of Utilities, OH	Menards Properties Division
Lakeland Electric, FL	Merrillville Conservancy District
Lakeland Electric/City of Lakeland, FL	MET-ED/3687
Lakeview Light & Power Co., WA	Metro St Louis Sewer District
Lancaster Utilities Collection Office, OH	Metro Water Services, TN
Land O Lakes Recycling	Metropolitan St. Louis Sewer District/437
Lansing Board of Water & Light, MI	Metropolitan Utilities District/2166/3600
Latrobe Municipal Authority, PA	Miami-Dade Water & Sewer Dept
Layton, City of, UT, Utilities	Michigan Gas Utilities
LCEC	MidAmerican Energy Co.
Lees Summit Water Utility, MO	Middle Tennessee Electric
Lemoyne Borough, PA	Milford Water Department
Lenoir City Utilities Board, TN	Minnesota Power
Levittown, WD	Mishawaka Utilities
Lexington-Fayette Urban County, KY	Missouri American Water
LG Realty Advisors Inc.	MKPV1 LLC
LG&E, Louisville Gas & Electric	Modesto Irrigation District
Liberty Utilities	Mohawk Valley Water Authority
Liberty Utilities, NH	Mon Power
Liberty Utilities Georgia	Monongahela Power

Monroe County Water Authority  
 Monroeville Municipal Authority  
 Montgomery County ENV SVCS  
 Montgomery County Environmental Services  
 Montgomery Water Works & Sanitary Sewer Board  
 Moulton Niguel Water  
 Mount Laurel TWP Municipal Utilities Authority  
 Mount Pleasant Sewer Utility District No 1  
 Mount Pleasant Waterworks  
 Mountaineer Gas Co.  
 Mountaineer Gas/580211  
 Muncie Sanitary District  
 Municipal Services Commission  
 Nashua Waste Water System  
 Nashville Electric Service  
 National Fuel Gas Co.  
 National Fuel/371835  
 National Grid PLC  
 National Grid, 371396  
 National Grid, Brooklyn/371416  
 National Grid, New York/371376  
 National Grid, Pittsburgh/371338  
 National Grid, Pittsburgh/371382  
 National Grid/371396  
 Natural Resource Management LLC  
 NES, National Exemption  
 New Jersey American Water Co./371331  
 New Mexico Gas Co.  
 New Plaza Management Co  
 New River Light & Power Co./NC  
 Newnan Utilities, GA  
 Newport News Waterworks, VA  
 Nicor Gas/2020/0632/5407  
 NIPSCO  
 Nipsco, Northern Indiana Public Service Co.  
 NJNG  
 North Attleborough Electric Department, MA  
 North Bergen, City of, NJ), Municipal Utilities Authority  
 North Little Rock Electric, AR  
 North Shore Gas  
 Northampton Borough Municipal Authority, PA  
 Northeast Ohio Regional Sewer District  
 Northshore Utility District, WA  
 Northville Township Water/Sewer Department, PA  
 Northwestern Water & Sewer District, OH

Novec  
 Newberry Township of, PA), Municipal Authority  
 NV Energy North  
 NV Energy/30073 North Nevada  
 NV Energy/30150 South Nevada  
 NW Natural  
 NYC Water Board  
 NYSEG-New York State Electric & Gas  
 Oconee County Water Resources, GA  
 OG&E -Oklahoma Gas & Electric Service  
 Ohio Gas Co.  
 Okaloosa Gas District, FL  
 Okeechobee Utility Authority, FL  
 Oklahoma Natural Gas Co.  
 Omaha Public Power District, NE  
 Optimum Business Solutions  
 Orange & Rockland Utilities, O&R)  
 Orange County Utilities, CA  
 Orlando Utilities Commission, FL  
 Owensboro Municipal Utilities, KY  
 Pacific Gas & Electric  
 Pacific Power  
 Pacific Power-Rocky Mountain Power  
 Paducah Power Systems Co.  
 Paducah Water, KY  
 Palm Beach County Water Utilities Department, CA  
 Palmetto Of Richland County LLC  
 Parkersburg Utility Board, WV  
 Parr Reno Water Co., NV  
 Pasadena Water & Power, CA  
 Pasco County Utilities, FL  
 Passaic Valley Water Commission, NJ  
 Peabody Municipal Light Plant, MA  
 Peco/37629  
 Pedernales Electric Cooperative, Inc.  
 Penelec  
 Penelec/3687  
 Penn Power  
 Pennichuck Water Works, Inc.  
 Pennsylvania American Water Co.  
 Peoples Gas  
 Peoples Natural Gas  
 Peoples TWP  
 Peoples/644760  
 Pepco, Potomac Electric Power Company)  
 PG&E, CA  
 Philadelphia Gas Works, PA  
 Piedmont Natural Gas  
 Pierce County Sewer, WA

Pinellas County Utilities, FL  
 Pineville Electric & Telephone, NC, 249  
 Pittsfield Charter Township of, MI  
 PNM  
 Portage County Water Resources, OH  
 Portage Utilities, IN  
 Portland General Electric Co., PGE  
 The Potomac Edison Co.  
 The Potomac Edison Co., RPPS  
 PPL Electric Utilities Corp.  
 PPL Electric Utilities Corp., Allentown  
 PSE&G  
 Public Service Elec & Gas Co.  
 Public Service Co. of Oklahoma  
 Public Works Comm Fayetteville  
 Pueblo Water Resources Inc., CO  
 Puget Sound Energy Inc.  
 Racine Water Utility, WI  
 Rappahannock Electric Cooperative, VA  
 RCC Tanglewood Mall, LLC  
 Reading Municipal Light Department, MA  
 Realpage Utility Management Inc  
 Regional Water Authority  
 Reliable Recycling Services  
 Reliant Energy, TX  
 Reliant Energy/4932/650475  
 Republic Services Inc.  
 Rochester Gas & Electric  
 Rhode Island Energy  
 RingCentral Inc.  
 Riverside Public Utilities, CA  
 Roanoke Gas Co.  
 Rockdale Water Resources, GA  
 Rockland Electric Co., O&R  
 Rocky Mountain Power Inc.  
 Saginaw Charter Township, MI  
 Saginaw Township  
 Saint Paul Reg Water Service  
 Salem Property MGT  
 Sampson Development Co.  
 San Antonio Water System, TX  
 San Jose Water Co.  
 Sanitary Board of South Charleston, WV  
 Santee Cooper  
 Sarasota County Public Utilities, FL  
 Scana Energy/105046  
 SD 1  
 Selco  
 Selco, 9269  
 Semco Energy Gas Co.

Shelby Township Department of Public  
 Works, MI  
 Shell Energy Solutions  
 Shenandoah Valley Electric Cooperative Inc.  
 Shrewsbury Village LP  
 Skagit Public Utility District, WA  
 SMECO, Southern Maryland Electric Coop  
 SMUD  
 Snohomish County Public Utility District,  
 WA  
 Snyder Brothers Inc.  
 So Cal Gas  
 South Burlington Water Department, VT  
 South Central Power Co.  
 South Huntington Water District, NY  
 South Jersey Gas Co.  
 South Lyons Township Sanitary District, IL  
 South Stickney Sanitary District, IL  
 Southern California Gas, The Gas Co  
 Southern Connecticut Gas, SCG  
 Southwest Gas Corp.  
 Southwestern Electric Power Co.  
 Sparklight  
 Spartanburg Water System, SC  
 Speedway Water Works, IN  
 Spire Inc.  
 Spire/Alagasco  
 Spire/Charlotte  
 Spire/St Louis  
 SRP, Salt River Project/2951  
 St. Lucie West Services District, FL  
 Stark County Metropolitan Sewer, OH  
 Suburban Natural Gas Co.  
 Suffolk County Water Authority, NY  
 Summit Natural Gas of Missouri Inc.  
 Summit Township Water Authority, PA  
 Summit Utilities Arkansas Inc.  
 Summit Utilities Oklahoma Inc.  
 Superior Plus Propane/981045  
 Taunton Muni Lighting Plant, TMLP, 870  
 TECO: Peoples Gas  
 Tennessee-American Water Co  
 Texarkana Water Utilities, TX  
 Texas Gas Service  
 The City of Victoria Utility Billing Office,  
 TX  
 The Energy Cooperative  
 The Illuminating Co.  
 The Metropolitan District, CT  
 The United Illuminating Co.  
 The Water Works & Sewage Board

The York Water Company	Utility Payment Processing
Think Utility Services Inc.	Utility Payment Processing/BR Water
Tilden Township Sewer, PA	Veolia Water Delaware
Tilden Township Water System, PA	Veolia Water Idaho
Toho Water Authority, FL, 30527	Veolia Water New Jersey
Toledo Edison	Veolia Water New York Inc.
Town of Allegany, NY	Veolia Water Pennsylvania
Town of Anmoore, WV	Veolia Water Toms River
Town of Athol, MA	Verizon Wireless Services LLC
Town of Bedford, NH	Vermont Gas Systems Inc.
Town of Billerica, MA	Versant Power
Town of Boone, NC	Village of Algonquin, IL
Town of Cary, NC	Village of Arlington Heights, IL
Town of Fuquay-Varina, NC	Village of Bloomingdale, IL
Town of Gilbert	Village of Deerfield, IL
Town of Jupiter, FL	Village of Elmwood Park, IL
Town of Lexington, SC	Village of Evergreen Park, IL
Town of Mooresville, IN	Village of Gurnee, IL
Town of Mooresville, NC/602113	Village of Hartville, OH
Town of Mount Airy W&S Fund	Village of Lake Zurich, IL
Town of Salem, NH	Village of Lincolnwood, IL
Town of Saugus, MA	Village of Matteson, IL
Town of Ulster, NY	Village of Melrose Park, IL
Town of Vestal, NY, Utility Fund	Village of Merrionette Park, IL
Town of Wake Forest, NC	Village of Morton Grove, IL
Town of Wallkill, NY	Village of Mundelein, IL
Township of East Hanover, NJ	Village of Norridge, IL
Township of Falls Authority, PA	Village of Orland Park, IL
Township of Freehold, NJ	Village of Schaumburg, IL
Township of Spring, PA	Village of Streamwood, IL
Treasurer Chesterfield County	Village of Tinley Park, IL
Treasurer Spotsylvania County	Virginia Natural Gas
Tri-County Electric Cooperative, TX	Virginia Natural Gas/5409
Tririver Water	Voorhees Township, NJ
Trumbull County Water & Sewer	WAL-Austin LLC
Department, OH	Walton EMC
Trussville Gas & Water, OH	Walton EMC / Walton Gas
TVWD/CWS	Ward 2 Water District X
TXU Energy Retail Co. LP/650638	Washington Gas/37747
UBS-Utility Billing Services	Washington Suburban Sanitary Commission,
UGI Energy Services LLC	MD
UGI Utilities Inc.	Waste Connections of Florida
The United Illuminating Co.	Waste Management Inc.
United Utility Services LLC	Waste Pro
Unitil Massachusetts Electric & Gas	Wastewater Management Division
Operations	Water District, LVVWD
Unitil Maine Gas Operations	Water Works Board of The City
Unitil New Hampshire Electric Operations	Waterloo Water Works
Unitil New Hampshire Gas Operations	We Energies
University Realty Associates LLC	We Energies/Wisconsin Electric/Gas
Utility Billing Services, AR	Welling Realty LLC

West Boise Sewer District, ID  
West Melbourne Utilities, MO  
West Va-American Water Co.  
West View Water Authority, PA  
Western Virginia Water Authority, VA  
Westphal Leasing LLC  
Whitehall Township Authority, PA  
Wilkinsburg-Penn Joint Water, PA  
Winchester Utilities, TN  
Winter Haven Water, FL

Wisconsin Public Service  
Withlacoochee River Electric Cooperative  
Inc.  
Wooster City Services, OH  
Xcel Energy Inc.  
Xcel Energy-NSP MN NDSD  
Xcel Energy-Public Service of Co.  
Xcel-Southwestern Public  
Youngstown Water Department, OH  
Ypsilanti Community Utilities Authority, MI

**Potential Sale Transaction Counterparties<sup>1</sup>**

[Confidential; filed under seal.]

**Notice of Appearance Parties, as of March 20, 2025<sup>2</sup>**

Amy E. Tryon  
Barnes & Thornburg LLP  
Brazoria County  
Harpers Station LLC  
Irmo Station LLC  
Matthew Avril

---

<sup>1</sup> See Order (i) Authorizing the Debtors, the Committee, and the Professionals to File Under Seal the Names of Certain Confidential Parties in Interest Related to the Professional Declarations and (ii) Granting Related Relief [Docket No. 1139].

<sup>2</sup> This category only includes parties that filed notices of appearance and have not been already searched under other categories or on the schedules to the Initial Declaration.

**Schedule 2**

**Schedule of Additional Searched Parties  
that Akin Currently Represents, or Has in the Past Three  
Calendar Years Represented, in Matters Unrelated to these Chapter 11 Cases**

**Banks**

*Akin currently represents the following Additional Searched Parties and/or related parties of such Additional Searched Parties on matters wholly unrelated to these Chapter 11 Cases:*

Bank of America, N.A.  
Citizens Bank, N.A.  
Fifth Third Bank  
Key Bank

M&T Bank  
TD Bank  
Truist Bank  
US Bank

*Akin has represented in the past three calendar years the following Additional Searched Party and/or related parties of such Additional Searched Party on matters wholly unrelated to these Chapter 11 Cases:*

Regions Financial Corporation

**Lenders & Agents**

*Akin currently represents the following Additional Searched Parties and/or related parties of such Additional Searched Parties on matters wholly unrelated to these Chapter 11 Cases:*

Citizens Bank, N.A.  
KAFRG Investors II, L.P.

Kayne Solutions Fund, L.P.

*Akin has represented in the past three calendar years the following Additional Searched Parties and/or related parties of such Additional Searched Parties on matters wholly unrelated to these Chapter 11 Cases:*

BMO Bank, N.A.  
IFRG Investors II, L.P.

IFRG Investors III, L.P.  
Whitefort Capital Management LP

**Payroll & Benefits Providers**

*Akin currently represents the following Additional Searched Party and/or related parties of such Additional Searched Party on matters wholly unrelated to these Chapter 11 Cases:*

Johns Hopkins HealthCare Solutions

*Akin has represented in the past three calendar years the following Additional Searched Party and/or related parties of such Additional Searched Party on matters wholly unrelated to these Chapter 11 Cases:*

Quest Diagnostics

**Insurance Providers & Brokers**

*Akin currently represents the following Additional Searched Parties and/or related parties of such Additional Searched Parties on matters wholly unrelated to these Chapter 11 Cases:*

ACE Property and Casualty Insurance Company	Lexington Insurance Co.
Allianz Global Risks US Insurance Co.	Liberty Insurance Underwriters Inc
American International Group (AIG)	National Union Fire Insurance Co. of Pittsburgh
Chubb Group of Insurance Companies	Westchester Fire Insurance Co.
Ironshore Specialty Insurance Co.	Westchester Surplus Lines Insurance Co.

*Akin has represented in the past three calendar years the following Additional Searched Parties and/or related parties of such Additional Searched Parties on matters wholly unrelated to these Chapter 11 Cases:*

Berkshire Hathaway Specialty Insurance	Landmark American Insurance Co.
Hartford Fire Insurance Company	Navigators Insurance Co.

**Landlords & Lessors**

*Akin currently represents the following Additional Searched Parties and/or related parties of such Additional Searched Parties on matters wholly unrelated to these Chapter 11 Cases:*

LP Corporation	Wegmans Food Markets Inc.
PSP Investments LLC	Wheaton Plaza Regional Shopping Center LLC
Sun Life Assurance Co. of Canada	

*Akin has represented in the past three calendar years the following Searched Parties and/or related parties of such Searched Parties on matters wholly unrelated to these Chapter 11 Cases:*

Best Buy Stores L.P.	Prologis LP
Mark Leevan Glendale LLC	Ramsey Holdings LLC

**Debtor & Creditor Restructuring Professionals & Ordinary Course Professionals**

*Akin has represented in the past three calendar years the following Additional Searched Party and/or related parties of such Additional Searched Party on matters wholly unrelated to these Chapter 11 Cases:*

RSM US LLP

**Taxing Authorities & Governmental and Regulatory Agencies**

*Akin currently represents the following Additional Searched Parties and/or related parties of such Additional Searched Parties on matters wholly unrelated to these Chapter 11 Cases:*

San Antonio, City of (TX)  
New Jersey, State of, Department of the Treasury



## **2002 List Parties**

*Akin currently represents the following Additional Searched Parties and/or related parties of such Additional Searched Parties on matters wholly unrelated to these Chapter 11 Cases:*

Acar Leasing Ltd. d/b/a GM Financial Leasing  
Brookfield Properties Retail Inc.  
Comenity Capital Bank

Dell Financial Services LLC  
Dentons Sirote PC

## **Utility Providers**

*Akin currently represents the following Additional Searched Parties and/or related parties of such Additional Searched Parties on matters wholly unrelated to these Chapter 11 Cases:*

AES Indiana  
AES Ohio  
AT&T (Orange)  
AT&T U-Verse  
Centerpoint Energy Inc.  
Charter Communications  
City of Fort Lauderdale, FL  
Comcast Cable  
Cox Communications Inc.  
CPS Energy  
El Paso Electric  
Entergy Arkansas  
Entergy Gulf States LA, LLC/8103  
Entergy Gulf States Louisiana  
Entergy Louisiana Inc.  
Entergy Mississippi Inc.  
Entergy Texas Inc.  
Fusion Cloud Services LLC  
KU – Kentucky Utilities

LG&E – Louisville Gas & Electric  
National Grid PLC  
National Grid - 371396  
National Grid – Brooklyn/371416  
National Grid – New York/371376  
National Grid - Pittsburgh/371338  
National Grid - Pittsburgh/371382  
National Grid/371396  
NJNG  
Spire Inc.  
Spire/Alagasco  
Spire/Charlotte  
Spire/St Louis  
Verizon Wireless Services LLC  
Waste Management Inc.  
Xcel Energy Inc.  
Xcel Energy-NSP MN NDSD  
Xcel Energy-Public Service of Co.  
Xcel-Southwestern Public

*Akin has represented in the past three calendar years the following Additional Searched Parties and/or related parties of such Additional Searched Parties on matters wholly unrelated to these Chapter 11 Cases:*

BP Energy Retail Co. LLC  
Centurylink Communications LLC  
San Diego, City (CA), Treasurer  
Dominion Energy Inc.  
Dominion Energy North Carolina  
Dominion Energy South Carolina  
Dominion Energy VA&NC Power  
Dominion Energy/27031

Dominion VA/NC Power/26543/26666  
Just Energy Group Inc.  
MidAmerican Energy Co.  
Pacific Gas & Electric  
PPL Electric Utilities Corp.  
PPL Electric Utilities Corp. (Allentown)  
Tri-County Electric Cooperative (TX)

**Potential Sale Transaction Counterparties**

[Confidential; filed under seal.]

**Notice of Appearance Parties, as of March 20, 2025<sup>1</sup>**

*Akin has not in the past three calendar years represented and currently does not represent these Additional Searched Parties.*

---

<sup>1</sup> This category only includes parties that filed notices of appearance and have not been already searched under other categories or on the schedules to the Initial Declaration.

**Schedule 3**

**Schedule of Additional Searched Parties and/or Related Parties Thereto  
that are Currently Serving, or Have in the Past Three Calendar Years Served,  
on Informal and/or Official Creditors' Committees Represented by Akin**

Allianz Global Risks US Ins Co  
AXA Insurance Company  
Bank of America, N.A.  
CNA  
Continental Insurance Co  
M&T Bank  
US Bank